

Agenda

Yankton Consolidated Board of Equalization

11:30 AM, Friday, April 24, 2026
Commission Chamber
Yankton County Government Center

Meeting chaired
by: John Marquardt, Chair

01 Call to order: 11:30 AM PLEDGE OF ALLEGIANCE

02 Roll Call:

_____ Wanda Howey-Fox _____ Dan Klimisch _____ John Marquardt

_____ Ryan Heine _____ Don Kettering _____ Mike Villanueva

_____ Dave Carda _____ Ben Brunick _____ Jacklyn Mueller

Alternate: Stephanie Moser

AGENDA ITEMS – TIMES ARE APPROXIMATE

*INDICATES APPELLANT AGREES WITH DOE RECOMMENDATION

No.	Time	Item Description	
03	11:30 AM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Marquardt
04	11:30 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	11:30 AM	Presentation
06	11:35 AM	Diede, Wayne & Malena – Parcel 78.460.003.090
07	11:45 AM	Holan, Charles – Parcel 78.110.060.110
08	11:55 AM	Needham, Kurt & Julie – Parcel 78.980.008.030
09	12:05 PM	Ryken RV Park Inc – Parcel 78.720.012.065
10	12:15 PM	Menard Inc – Parcel 78.525.001.050
11	12:25 PM	Hurd Yankton LLC – Parcel 78.381.001.010
12	12:35 PM	Kolberg-Pioneer Inc – Parcel 78.990.012.160
13	12:45 PM	Wilson Trailer Company – Parcel 78.020.001.090
14	12:55 PM	Board Decisions Hunhoff, Elizabeth – Parcel 78.360.016.160* Kovalerchik, Maksim – Parcel 78.430.030.130* Multi-Center Investments – Parcel 78.650.002.010*
15	1:05 PM	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 24, 2026 - 11:30 AM
- ▣ Commission Chambers
- ▣ Yankton County Government Center



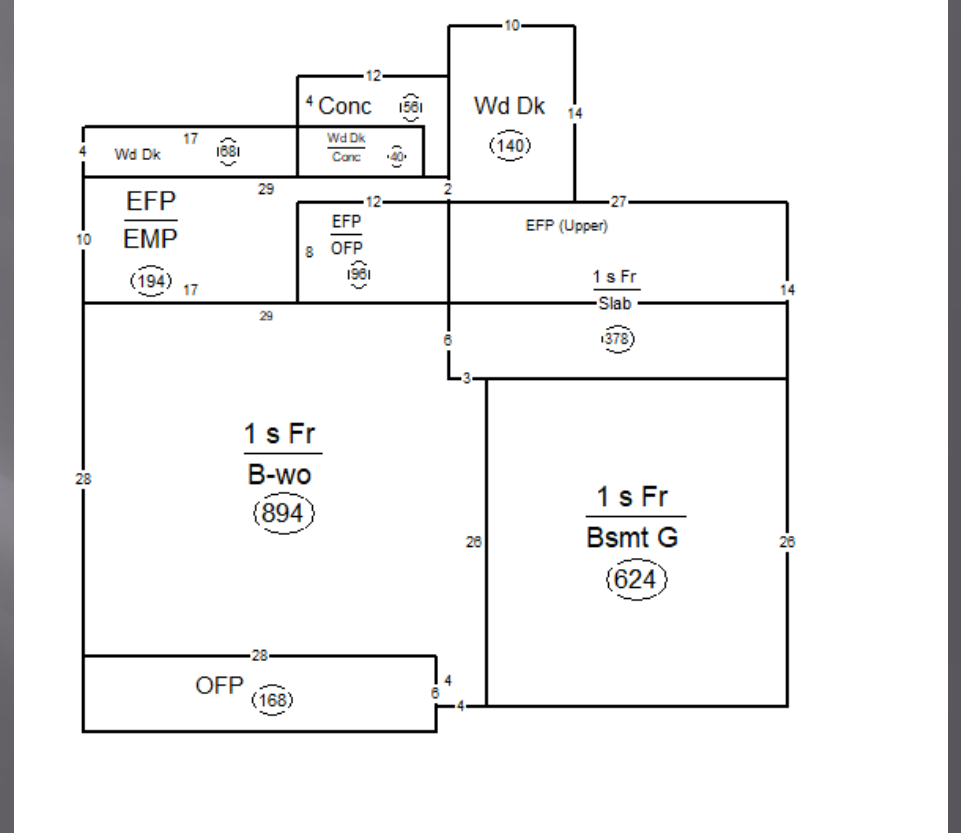
Wayne & Malena Diede

1800 Peninah St

78.460.003.090



Built 1977
Eff. Year 1981

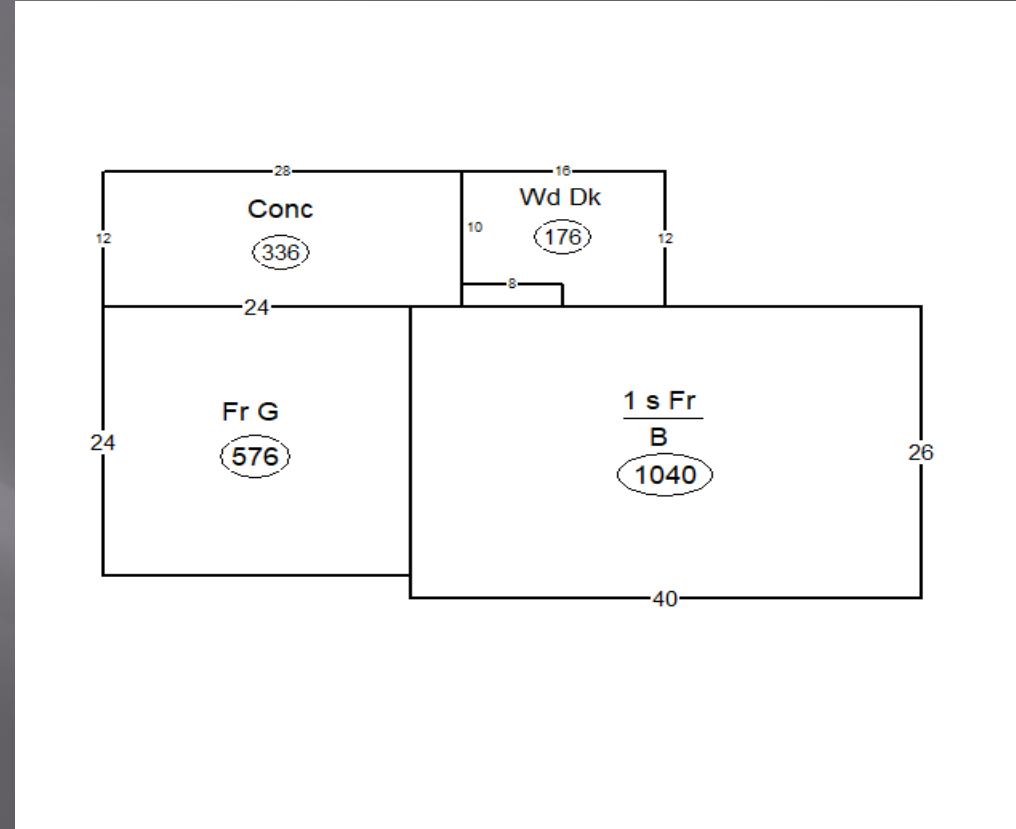


Land Value	\$ 20,900
Structure Value	<u>\$342,000</u>
Assessed Value	\$362,900
Per sf: (1896 sf.)	\$180.38 sf.

Comparable Sale 1

1207 W 11 St

78.890.014.040

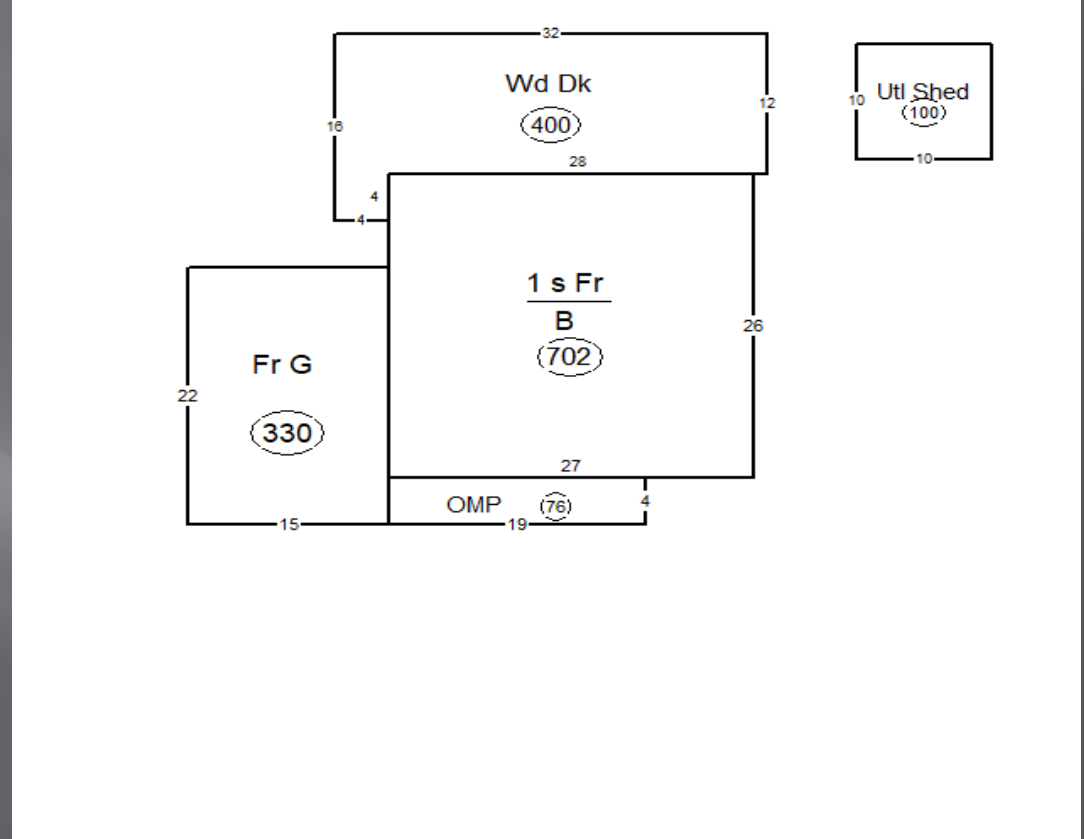


Built 1978

Sale Price:	\$ 234,300
Sale Date:	06/11/2025
Per sf: (1040 sf.)	\$225.29 sf

Comparable Sale 2

908 Dakota St
78.890.018.065



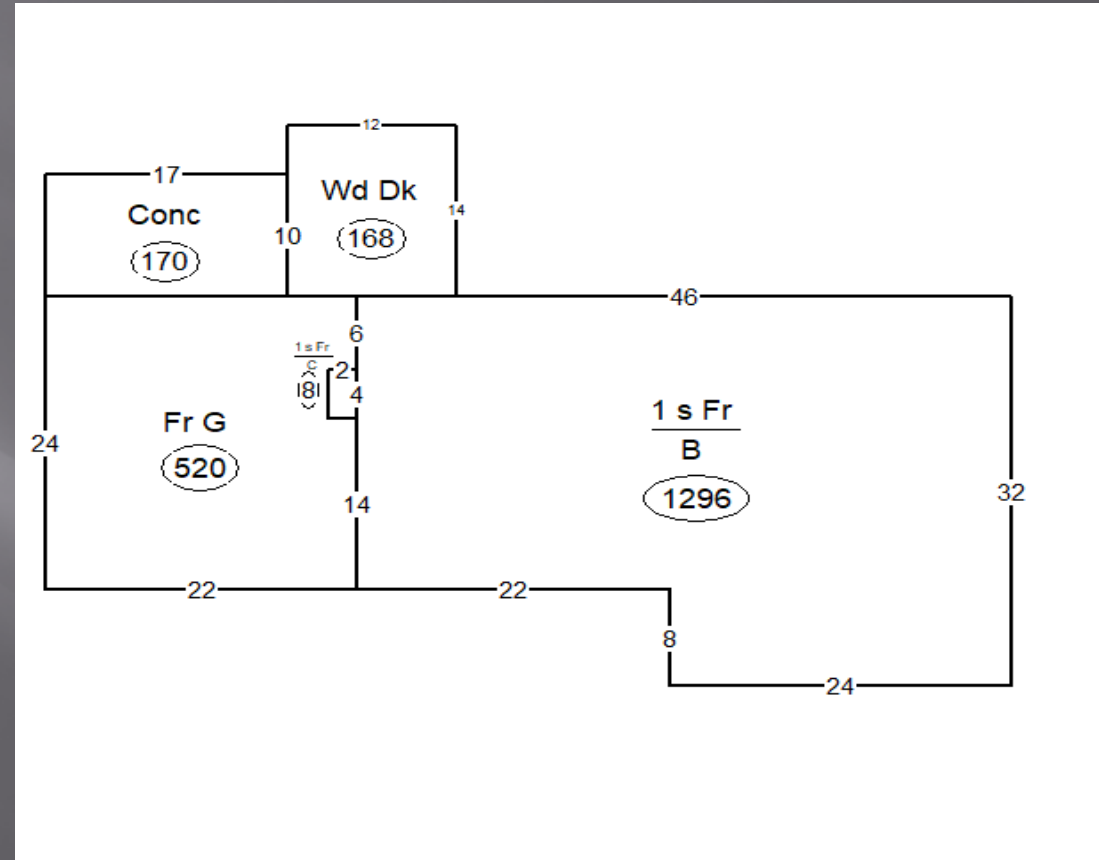
Built 1984

Sale Price:	\$ 185,200
Sale Date:	07/07/2025
Per sf: (702 sf.)	\$263.82 sf

Comparable Sale 3

1005 W 10 St

78.890.017.021



Built 1978

Sale Price:

\$ 243,700

Sale Date:

12/23/2024

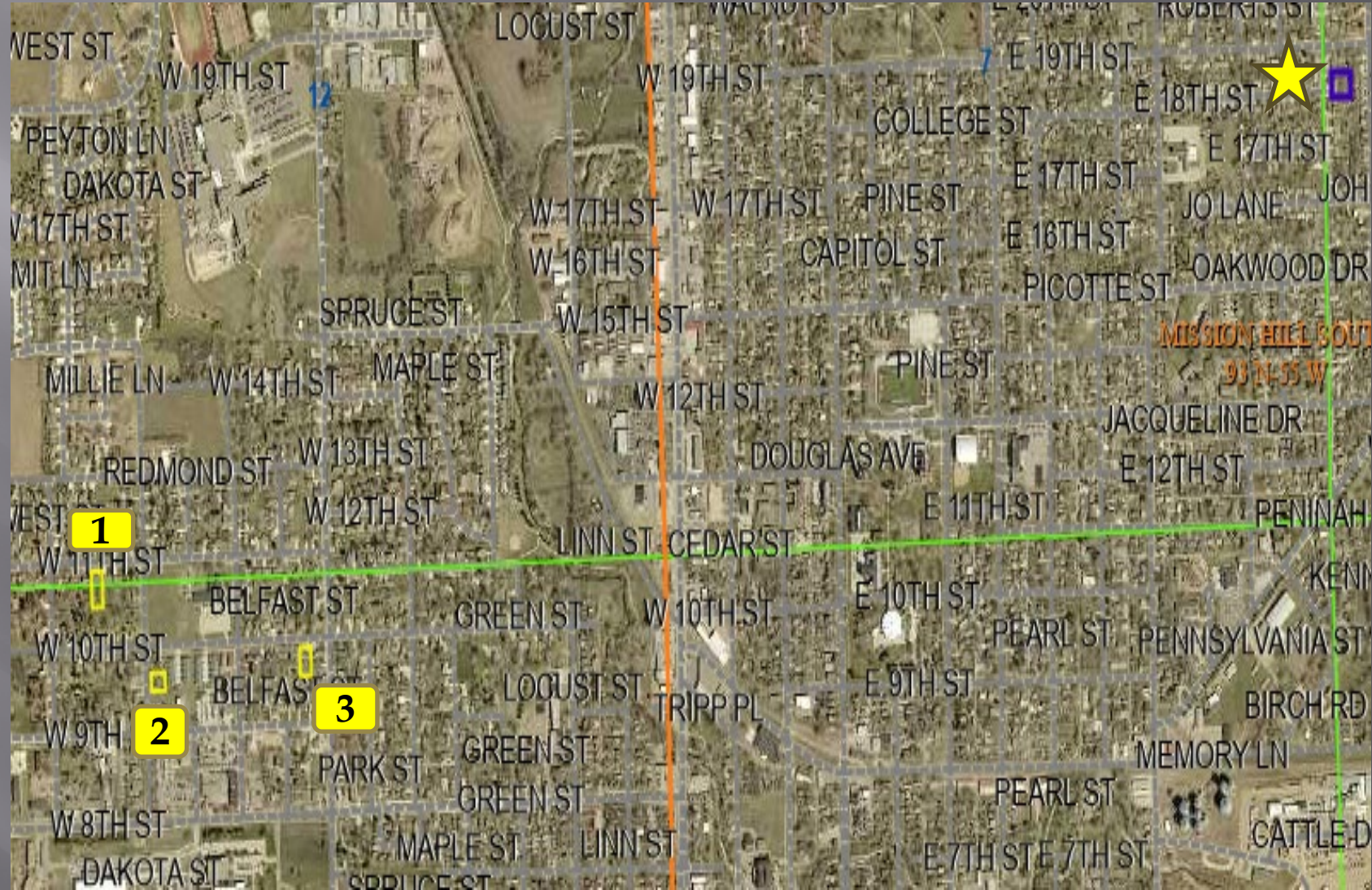
Per sf: (1304 sf.)

\$186.89 sf

Summary:

1800 Peninah St
78.460.003.090

Subject:	\$180.38/sq
Sale 1:	\$225.29/sf.
Sale 2:	\$263.82/sf.
Sale 3:	\$186.89/sf.



Comparable Sales

Split-Level Homes

1970's-1990's

SPLIT SALES								
parcel id	address	sale date	price	class	SQFT	PRICE/SQFT		
78.120.005.050	1400 SPRUCE ST	7/1/2025	\$ 258,400	80s Split	1214	\$ 212.85		
78.810.002.180	1500 JACQUELINE DR	4/11/2025	\$ 275,100	80s Split	1394	\$ 197.35	-UTLSHED'	
78.815.000.004	1000 EAST 17 ST	9/18/2025	\$ 217,500	80s Split	1196	\$ 181.86	-UTLSHED'	
78.800.001.260	812 EAST 18 ST	9/12/2025	\$ 275,600	70s Split	1138	\$ 242.18	-UTLSHED'	
			PRICE (less) LAND VALUE & YARD ITEMS					

Parcel ID	Address	Sale Date	Sale Price	Validity	Land.Val	Year Built	Assess.Val	Bedrooms	\$/SqFt	Square Ft	Construction Type
78.280.004.170	507 JAMES PL	10/21/2025	\$309,000.00	Qualified	\$ 23,900	1968	\$ 274,700	3	\$ 164.23	1736	1970s Split level
78.480.002.160	2305 WESTERN AVE	10/7/2025	\$230,000.00	Qualified	\$ 20,200	1973	\$ 220,700	3	\$ 185.99	1128	1980s Split level
78.815.000.004	1000 EAST 17 ST	9/18/2025	\$235,000.00	Qualified	\$ 16,200	1983	\$ 214,500	3	\$ 182.94	1196	1980s Split level
78.800.001.260	812 EAST 18 ST	9/12/2025	\$294,000.00	Qualified	\$ 17,300	1972	\$ 237,800	4	\$ 243.15	1138	1970s Split level
78.120.005.050	1400 SPRUCE ST	7/1/2025	\$275,000.00	Qualified	\$ 16,600	1982	\$ 235,900	3	\$ 212.85	1214	1980s Split level
78.280.004.160	509 JAMES PL	6/27/2025	\$260,000.00	Qualified	\$ 23,900	1966	\$ 193,900	3	\$ 218.61	1080	1970s Split level
78.120.001.080	902 WEST 11 ST	4/30/2025	\$260,000.00	Qualified	\$ 16,600	1966	\$ 255,400	4	\$ 170.45	1428	1970s Split level
78.810.002.180	1500 JACQUELINE DR	4/11/2025	\$294,900.00	Qualified	\$ 18,600	1978	\$ 241,600	4	\$ 198.21	1394	1980s Split level
78.430.056.095	500 EAST 9 ST	12/30/2024	\$249,500.00	Qualified	\$ 18,300	1977	\$ 177,200	4	\$ 181.33	1275	1980s Split level
78.120.004.010	912 WEST 14 ST	11/21/2024	\$329,250.00	Qualified	\$ 22,700	1980	\$ 295,500	4	\$ 251.48	1219	1990s Split level

Summary:

Split-Level Sales (n=10)
All Neighborhoods

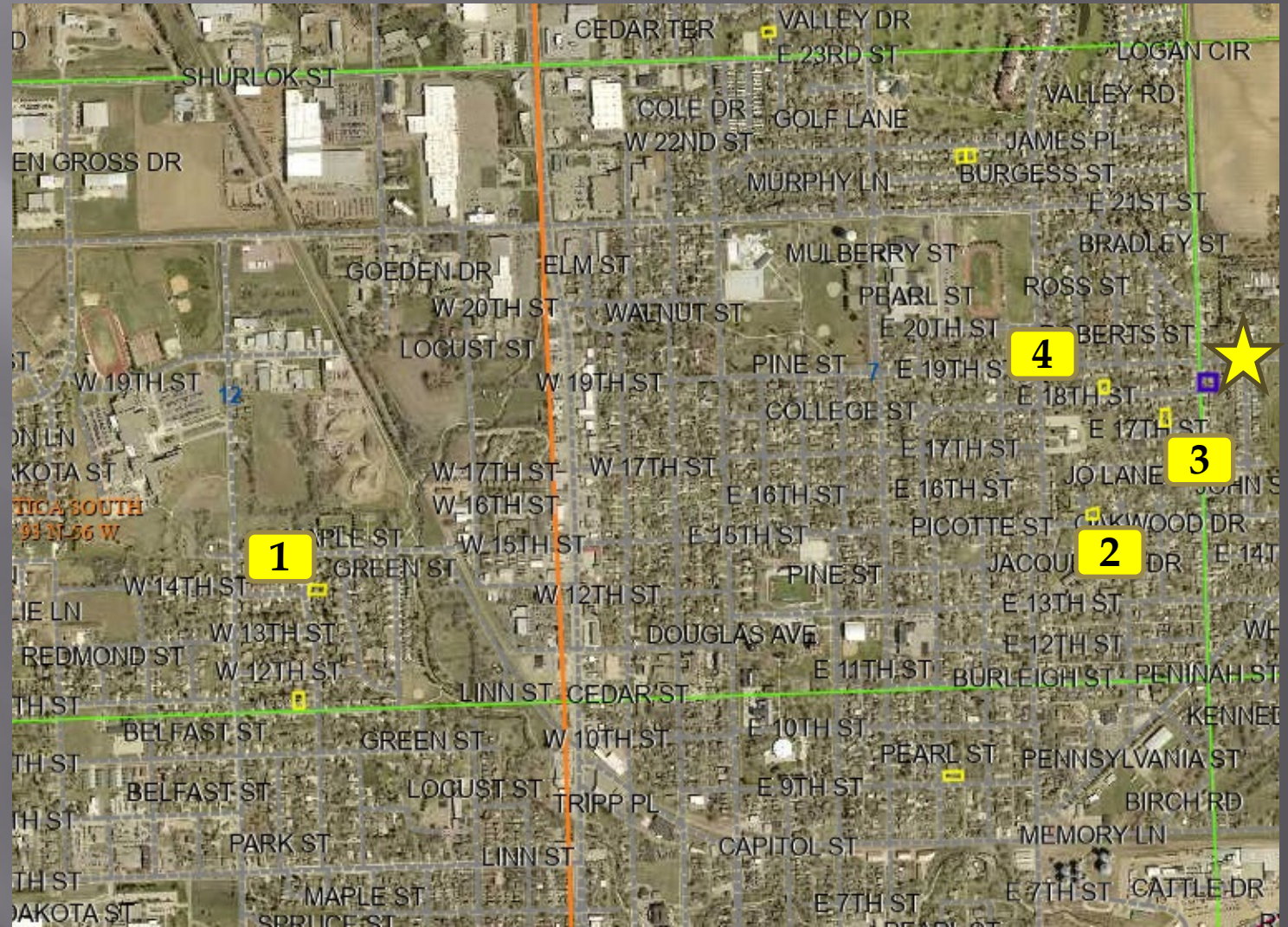
Subject: \$180.38 sf.

Min: \$164.23 sf.

Max: \$251.48 sf.

Mean: \$200.92 sf.

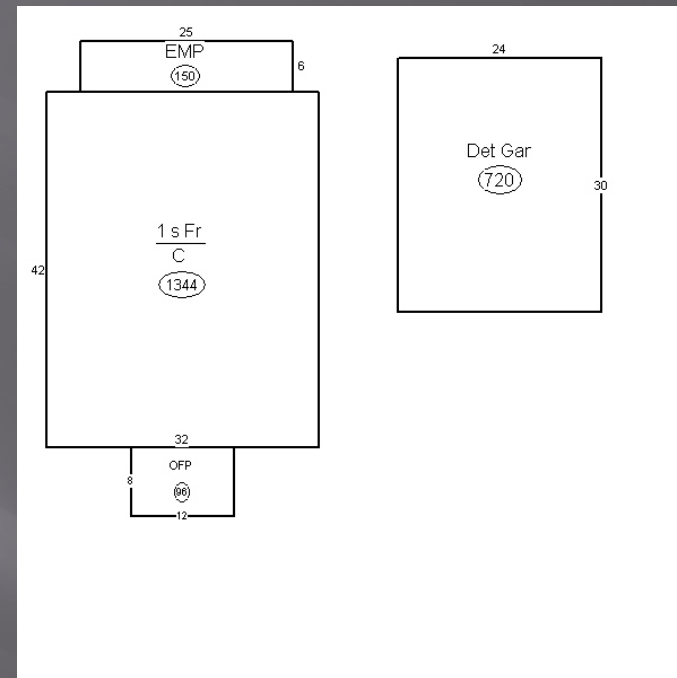
Median: \$192.10 sf.



Charles Holan

603 Broadway Ave.

78.110.060.110



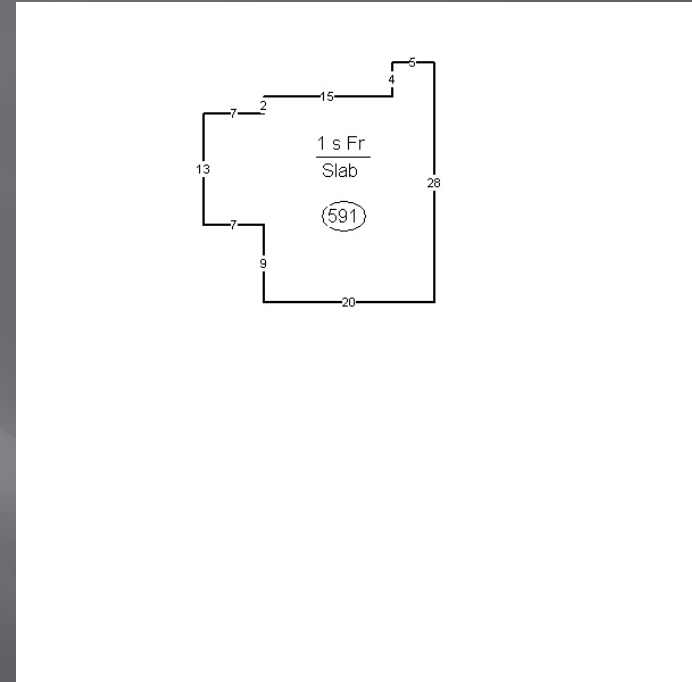
Built 1880

Land Value	\$ 11,400
Structure Value	<u>\$132,100</u>
Assessed Value	\$143,500
Per sf: (1344 sf.)	\$87.43 sf.

Land Value	\$ 11,400
Structure Value	<u>\$125,000</u>
Assessed Value	\$136,400
Per sf: (1344 sf.)	\$82.14 sf.

Comparable Sale 1

505 West 2 St.
78.940.042.080



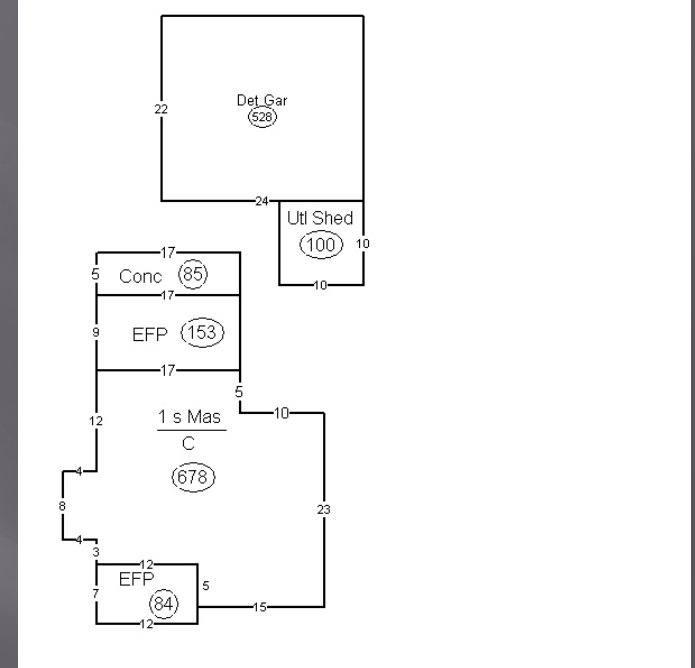
Built 1905

Sale Price:	\$ 125,000
Sale Date:	7/29/2025
Per sf: (591 sf.)	\$210.15 sf

Comparable Sale 2

713 Douglas Ave.

78.790.074.160



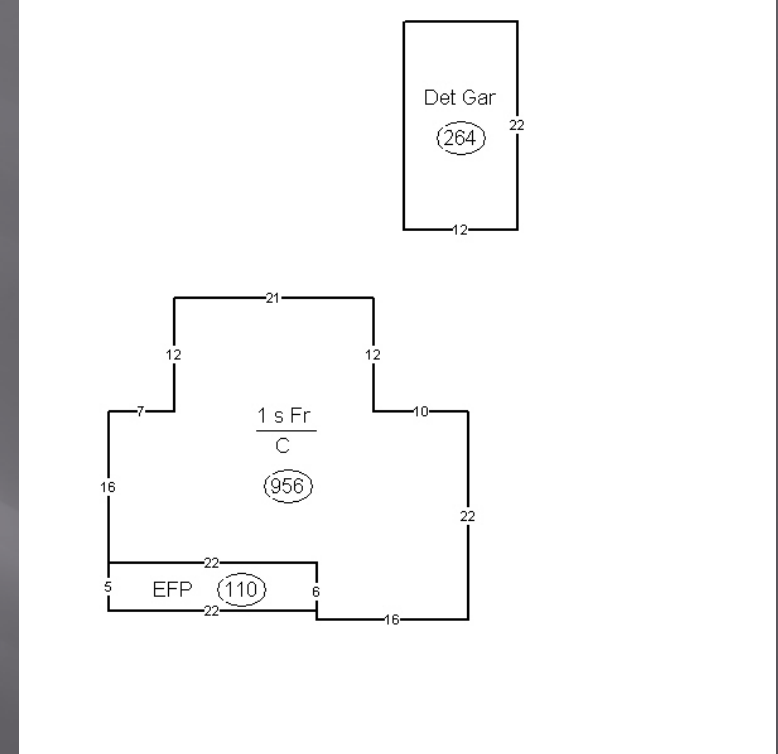
Built 1900

Sale Price:	\$ 142,900
Sale Date:	10/31/2025
Per sf: (720 sf.)	\$188.79 sf

Comparable Sale 3

309 Mulberry St.

78.430.027.140



Built 1900

Sale Price:	\$ 99,900
Sale Date:	2/17/2026
Per sf: (720 sf.)	\$89.44 sf

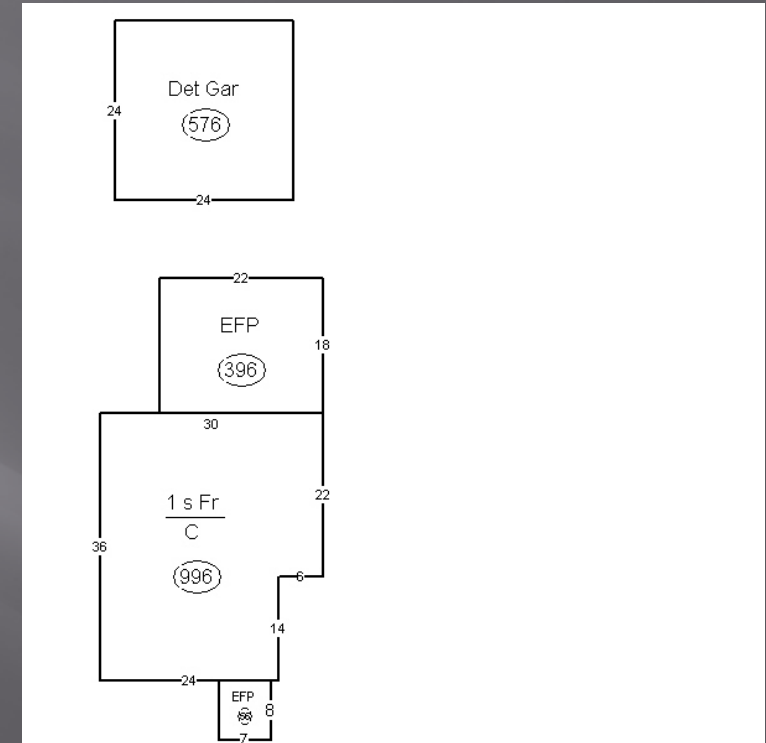
Comparable Sale 4

308 Mulberry St.

78.430.046.050



Built 1916



Sale Price:	\$ 125,000
Sale Date:	06/06/2024
Per sf: (720 sf.)	\$113.76 sf

Sale Price:	\$ 149,000
Sale Date:	3/13/2026
Per sf: (720 sf.)	\$137.85 sf

Summary:

603 Broadway Ave.

78.110.060.110

Subject: \$87.43 sf.

Sale 1: \$210.15 sf.

Sale 2: \$188.79 sf.

Sale 3: \$89.44 sf.

Sale 4:
\$113.76/137.85 sf.



Kurt Needham

1913 Whiting Dr

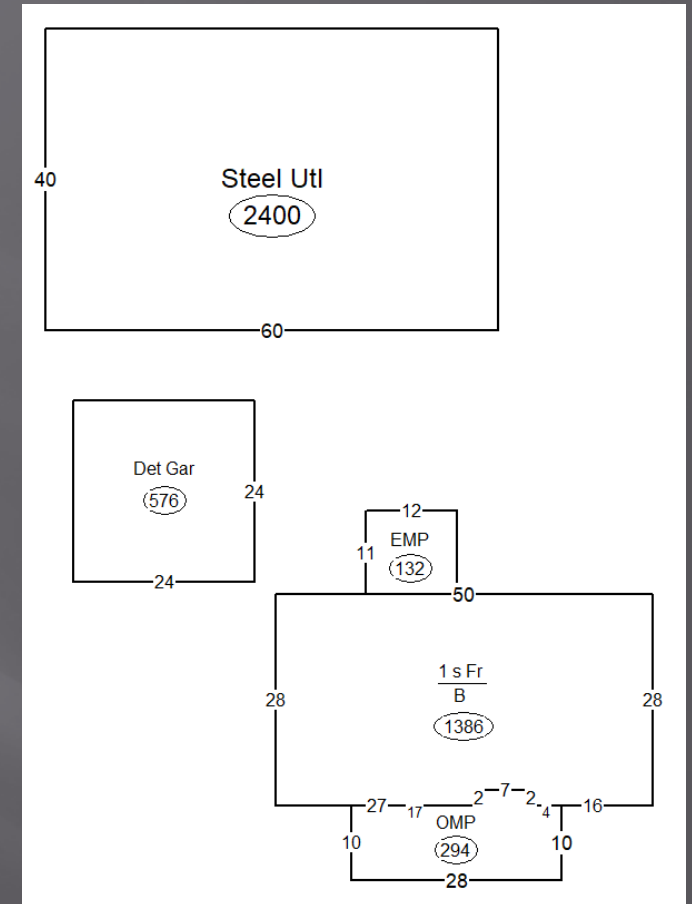
78.980.008.030



Built 1960



Land Value	\$ 24,400
Structure Value	<u>\$219,000</u>
Assessed Value	\$243,400
Per sf: (1344 sf.)	\$137.45 sf.



Comparable Sale 1

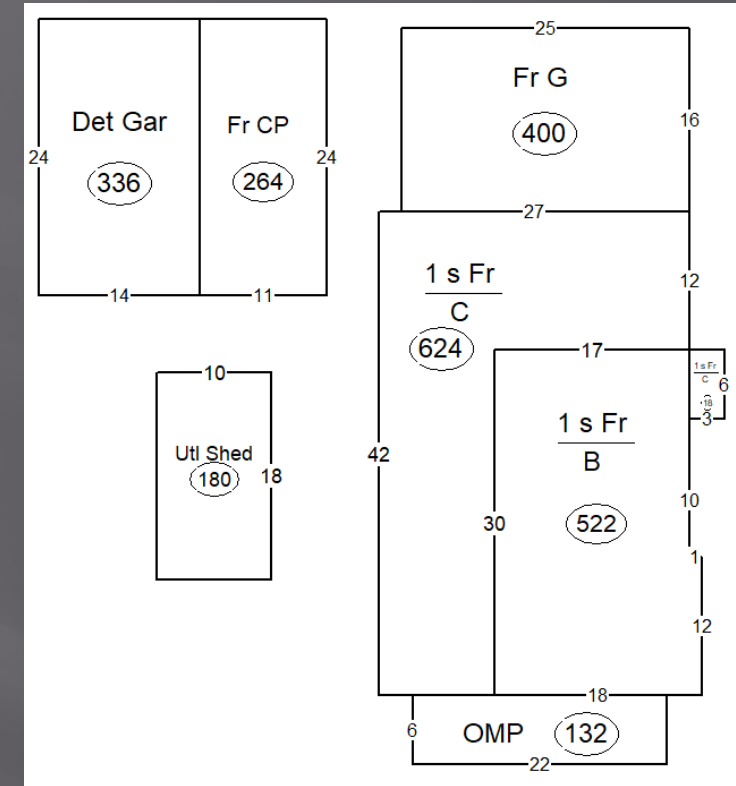
1207 Whiting Dr

78.170.001.040



Built 1965

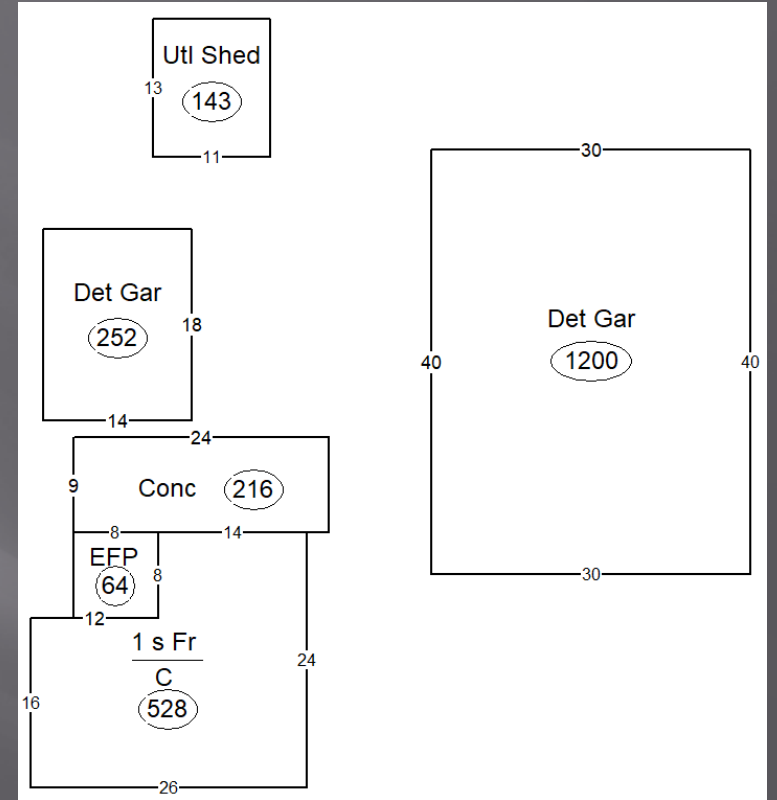
Sale Price:	\$ 195,000
Sale Date:	7/28/2025
Per sf: (591 sf.)	\$156.70 sf



Comparable Sale 2

1411 Whiting Dr

78.330.001.060



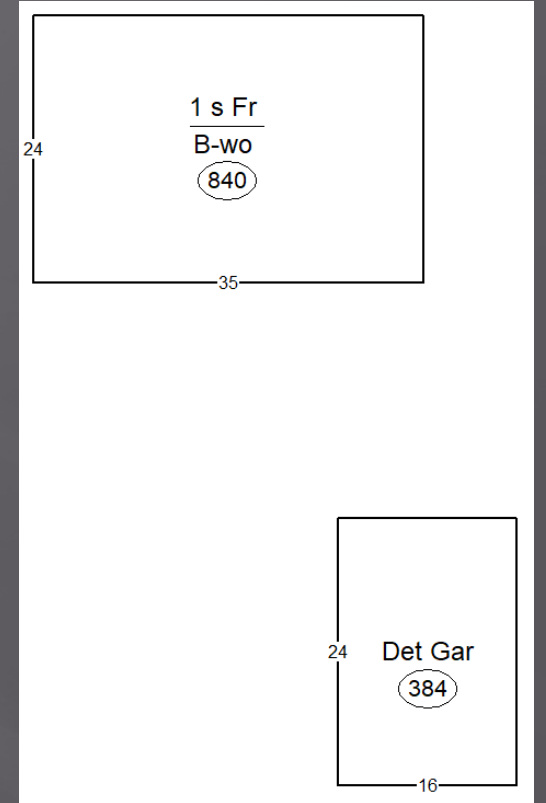
Built 1950

Sale Price:	\$ 176,000
Sale Date:	1/15/2026
Per sf: (720 sf.)	\$267.80

Comparable Sale 3

910 Picotte St

78.430.063.040



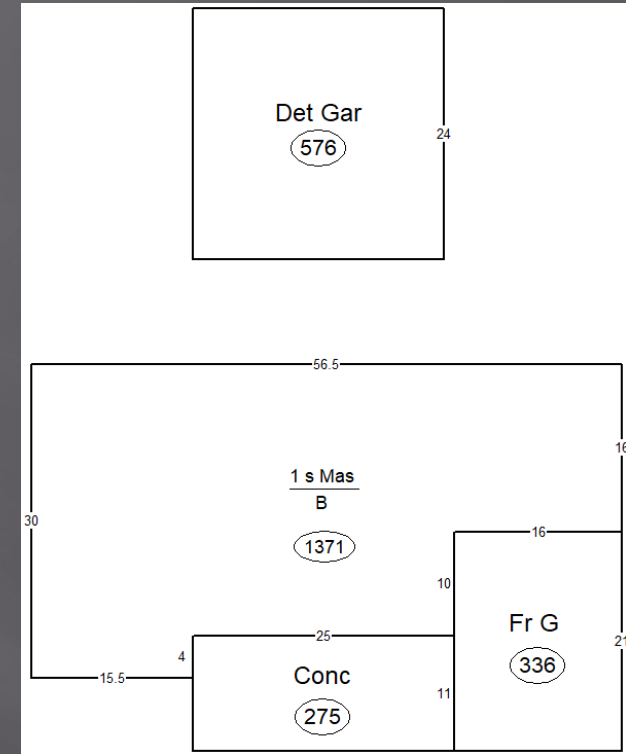
Built 1961

Sale Price:	\$ 230,000
Sale Date:	12/05/2024
Per sf: (720 sf.)	\$242.74

Comparable Sale 4

1801 Walnut St

78.540.005.240



Built 1953

Sale Price:	\$ 288,000
Sale Date:	3/10/2025
Per sf: (720 sf.)	\$190.59

Summary:

1913 Whiting Dr

78.980.008.030

Subject: \$137.45 sf.

Sale 1: \$156.70 sf.

Sale 2: \$267.80 sf.

Sale 3: \$242.74 sf.

Sale 4: \$190.59 sf.

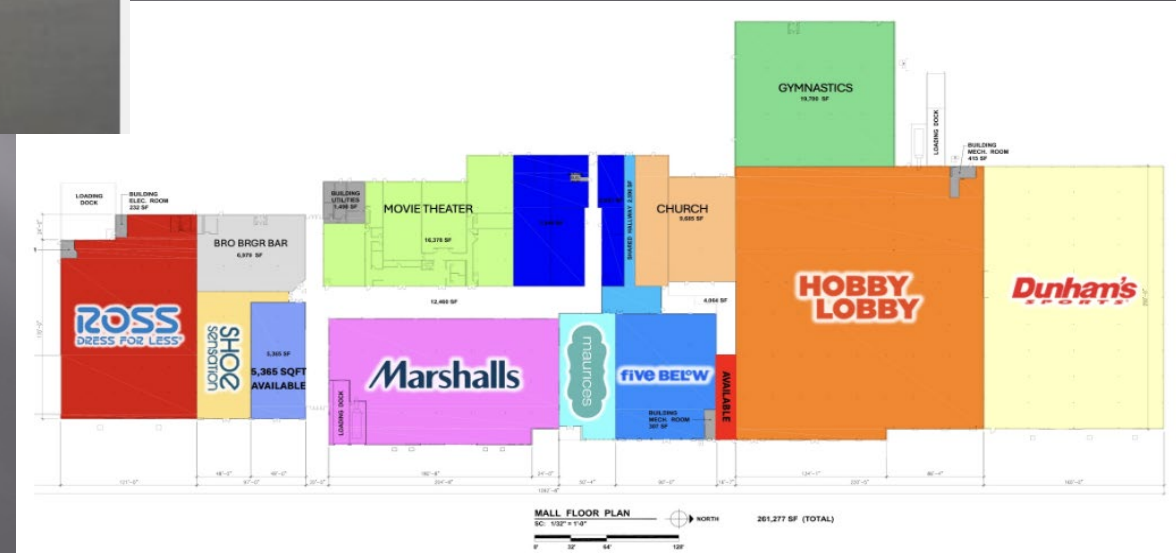
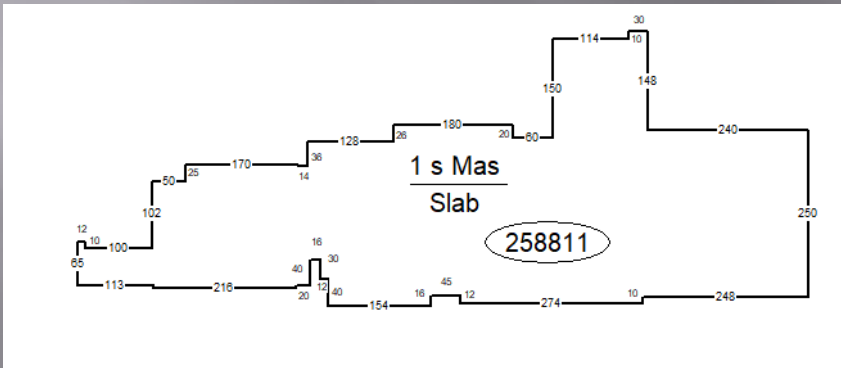


Event Central

2101 Broadway Ave

78.720.012.065

Year Built - 1969
Effective Year - 1993



2025

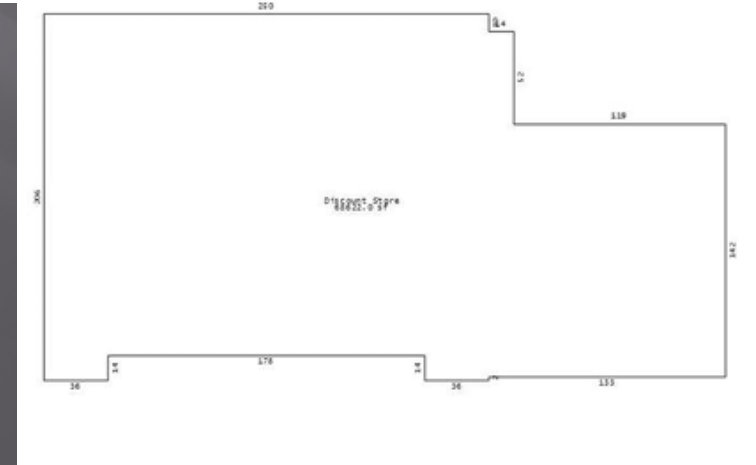
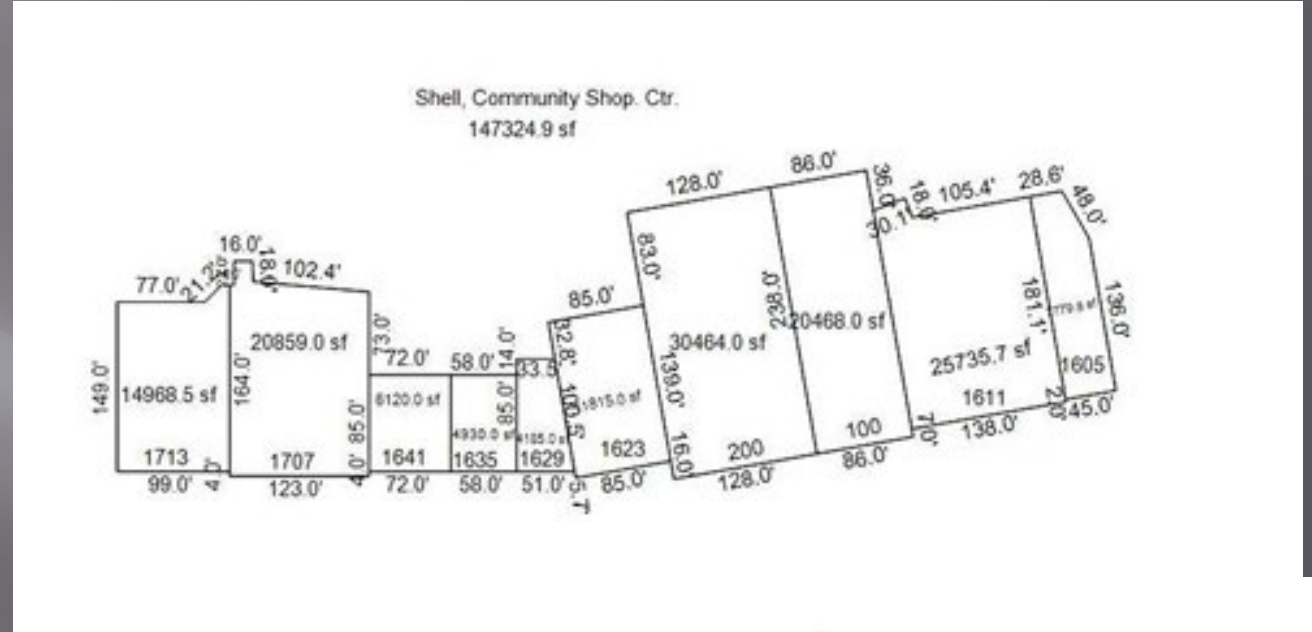
Land Value \$1,162,300
Structure Value \$ 811,200
Assessed Value \$1,974,000
Per sf: (261,277 sf.) \$ 3.54 sf.

2026

Land Value \$ 1,162,300
Structure Value \$11,807,900
Assessed Value \$12,970,700
Per sf: (261,277 sf.) \$ 45.19 sf.

Comparable Sale 1

Rushmore Crossing
Rapid City, SD 57701

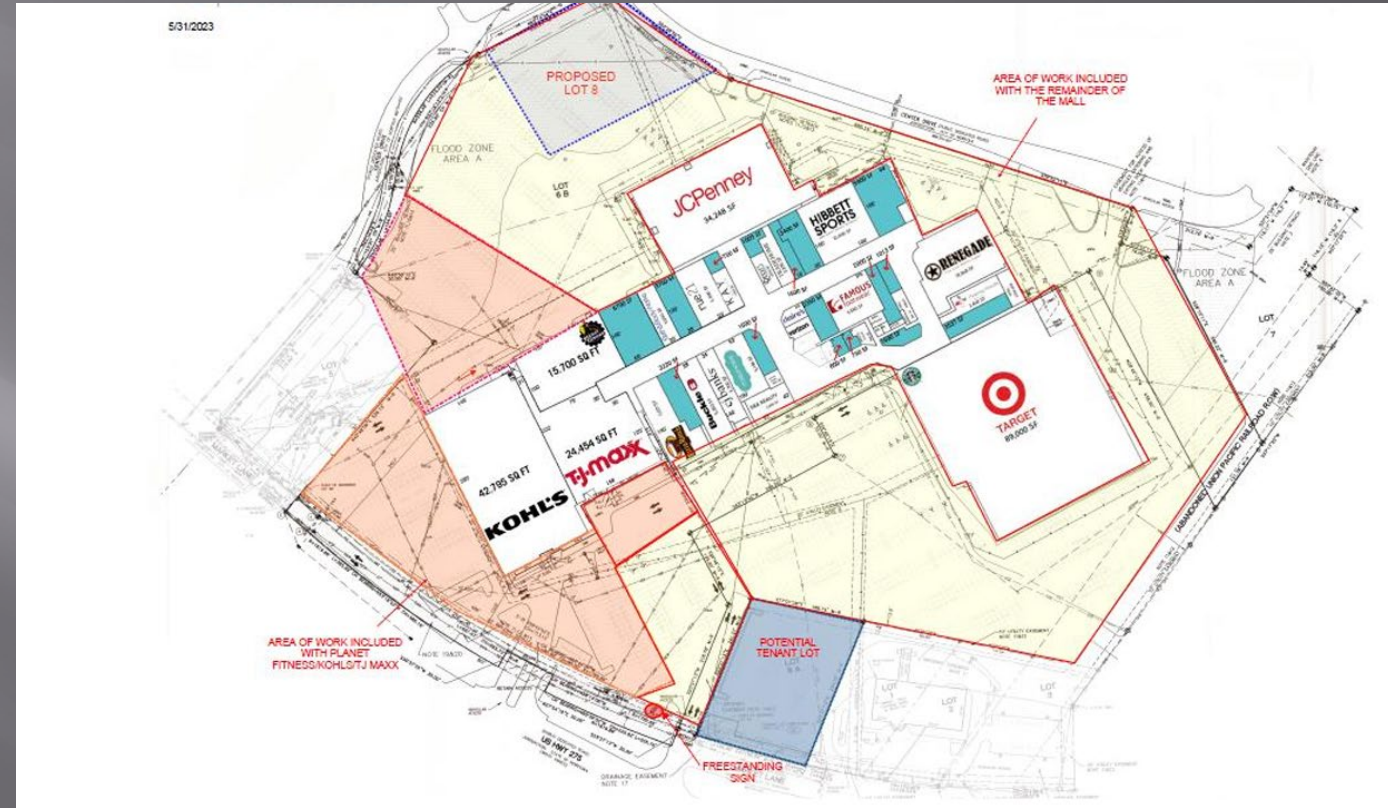


Built 2008/2010/2013

Sale Price:	\$ 32,095,844
Sale Date:	04/01/2021
Per sf: (338,749 sf.)	\$66.42 sf

Comparable Sale 2

Sunset Plaza Mall
Norfolk, NE 68701



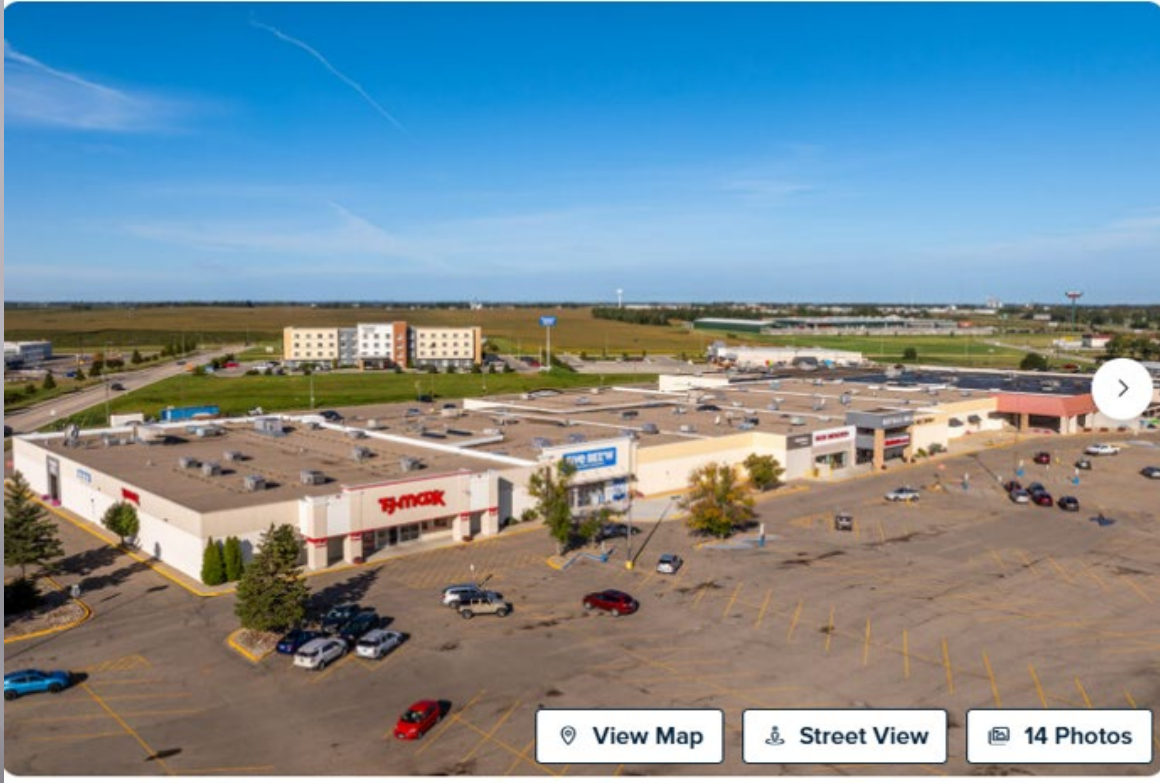
Built 1968/2022

Sale Price:	\$ 9,550,000
Sale Date:	12/10/2021
Per sf: (40,480 sf.)	\$40.01 sf

Comparable Listing 1

Buffalo Marketplace

2400 8th Ave SW, Jamestown, ND 58401



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Details

Property Type	Retail	Sub Type	Shopping Center
Square Footage	215,688	Net Rentable (SqFt)	215,688
Cap Rate	9.14%	NOI	\$960,000
Occupancy	94%	Tenancy	Multi
Brand/Tenant	TJ Maxx	Lease Type	Gross
Remaining Term	4	Price per SqFt	\$49
Broker Co-Op	Yes	Class	B
Year Built	1982	Acreage	20.400
Zoning	C-2: General Commercial	Investment Type	Stabilized

Sale Price: \$ 10,500,000
Sale Date: 07/25/2023
Per sf: (215,688 sf.) \$48.68 sf

Market Rents

Locale	Address	Quoted Rent	per sqft
Sioux Falls	2101 41 St	\$ 14.00	
Vermillion	400 Bower St	\$ 7.50	
	400 Bower St	\$ 12.50	
Watertown	911 29 St SE	\$ 24.00	
Yankton	3100 Broadway Ave a	\$ 14.00	maurices
	Broadway b	\$ 13.50	shoe sensation
Mitchell	2207 S Mentzer St ste 120	\$ 15.00	
	819 E Spruce St	\$ 19.00	spruce street commons
Yankton	2007 Broadway	\$ 8.00	
	2101 Broadway Ave	\$ 19.00	
		\$ 23.00	subject
	Mean	\$ 15.41	
	Median	\$ 14.00	




YANKTON 1/6

\$19 - \$23/SF/YR

YANKTON MALL
Retail Powercenter • 1,250 & 5,365 sqft
2101 Broadway Ave
Yankton, SD 57078

[Request Info](#)



Empire Mall (East)
Average Annual Base Rent
\$4.85 - \$27.00

Western Mall
Average Annual Base Rent
\$5.50 - \$22.50

Income Analysis

Cap Rate = 10.130%

ETR = 1.637%

Recap = 1.821%

I/Y = 6.675%

Yankton Mall -- Event Central		
2026 Assessed Value		
Total Net Income	\$	1,602,020
Mortgage Interest	\$	-
Real Estate Taxes	\$	-
Depreciation & Amortization	\$	-
Partnership Fees	\$	-
<i>Net Operating Income</i>	\$	1,602,020
Cap Rate		10.130%
Total Value	\$	15,814,300 <i>rounded</i>
Land Value	\$	1,162,800
Improvement Value	\$	14,651,500
Prior Year		
Land Value		\$1,162,800
Improvement Value		\$811,200
Full & True Value		\$1,974,000
Taxable Value****		\$1,932,546
<i>Adj for level of assessment</i>		

Rental	\$	3,204,040	<i>Median</i>
Other	\$	-	
Total Income	\$	3,204,040	
(less)Vacancy & Bad Debt [5%]	\$	160,202	
Effective Gross Income	\$	3,043,838	
Operating Expenses [30-40%]	\$	1,281,616	<i>40% of rental</i>
Replacement Reserves [4-6%]	\$	160,202	<i>5%</i>
Total Net Income	\$	1,602,020	

Median Rent = \$14.00

Land Value	\$	1,162,800
Structure Value	\$	14,651,500
Assessed Value	\$	15,814,300
Per sf: (228,860 sf.)		\$ 64.02 sf.

Summary:

2101 Broadway Ave
78.720.012.065

Subject: \$ 45.19 sf.

Sale 1: \$ 66.42 sf.

Sale 2: \$ 40.01 sf.

Listing 1: \$ 48.68 sf.

Income: \$ 64.02 sf.

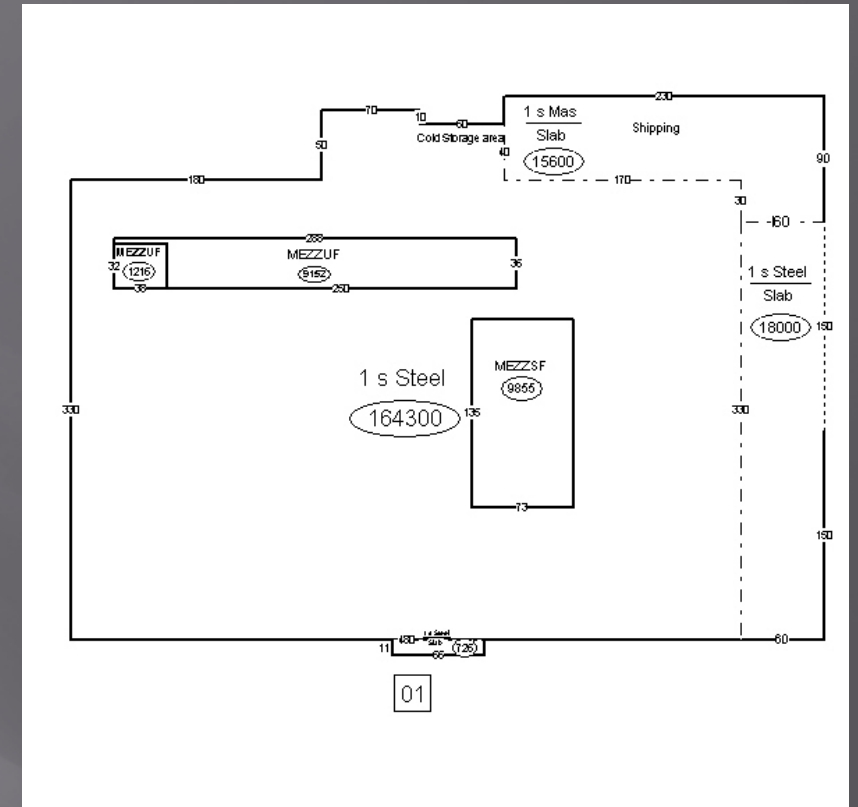
Total Area (acc./to moi)	258811	
Total Area (vanbuskirkco.com)	261277	<i>metric used</i>
	<i>difference</i> 2466	
Disused Area Description	SqFt	
Hobby Lobby NW - Mech Rm	415	
Movie Theater SW - Util Rm	1498	
N. of Theater - Craft Emporium	10595	
5-Below NE - Mech Rm	307	
Ross S&SE - Elec & ~Misc?	482	<i>approx.</i>
Corridors	16524	<i>approx.</i>
Shared Hallway	2596	
Total Unused SqFt	32417	
Tot. Income Generating Area	228860	
% of Total Area	87.59%	
%Vacancy	11.88%	
%Occupied (<i>usable retail space</i>)	88.12%	
Space for Let - Vacancy	6615	<i>approx.</i>
Ross Area (Vacant 04/26)	20570	
Total Vacancy	27185	

Permit #	Description	Total [\$]	
BP23-0175	PARTITION WALL	\$ 4,000	
BP24-0218	HOBBY LOBBY BUILDOUT	\$ 899,663	
BP24-0239	FIVE BELOW BUILDOUT	\$ 990,282	
BP24-0254	MARSHALL'S PREP & DOCK	\$ 620,000	
BP25-0038	HOBBY LOBBY INT.FINISH	\$ 4,100,000	
BP25-0015	MARSALL'S INT.FINISH	\$ 1,635,000	
BP25-0180	RESTORE-CLASS & SANCTUARY	\$ 120,000	
BP25-0205	STORE 4&5 SHELL	\$ 459,312	
BP25-0275	STORE 6 SHELL	\$ 605,000	
N/A	PARKING LOT	\$ 2,700,000	
9		\$ 12,133,257	TOTAL
	WORK IN PROGRESS		
BP26-0014	ROSS D4L - REMODEL	\$ 950,000	
10		\$ 13,083,257	TOTAL

Menard Inc.

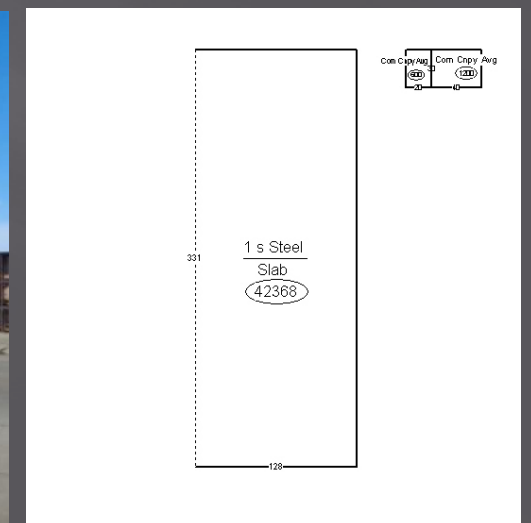
3210 Broadway Ave

78.525.001.050



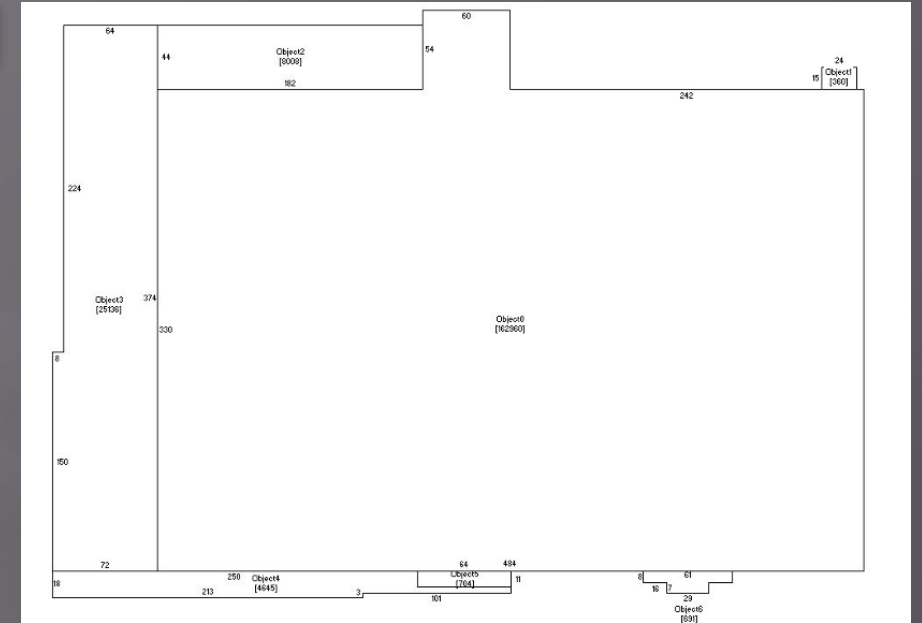
Built 2011

Land Value	\$ 2,249,400
Structure Value	\$ 7,351,200
Assessed Value	\$9,600,600
Sales* sf: (173,224 sf.)	\$ 41.55 sf.

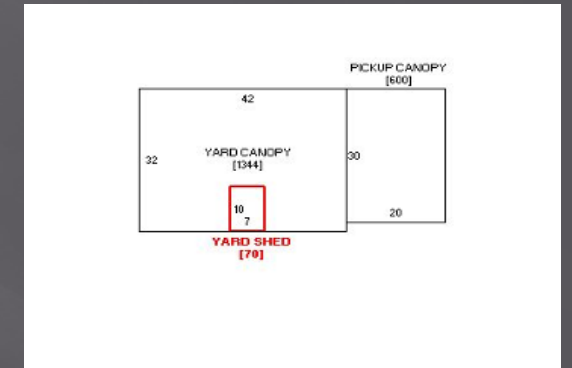


Comparable Assessment 1

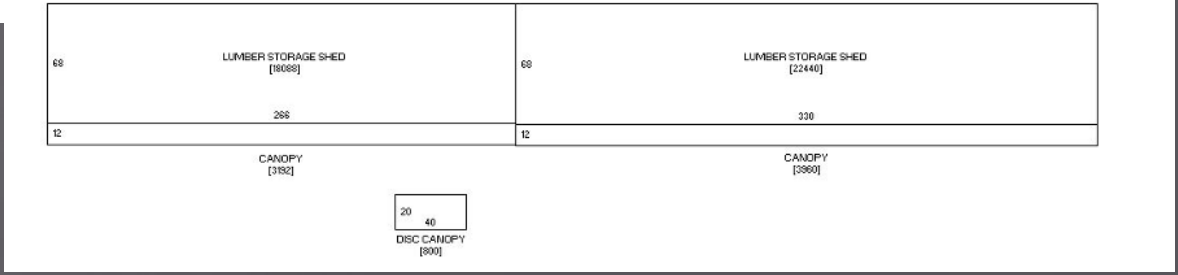
815 E Spruce St
Mitchell, SD 57301



Built 2002

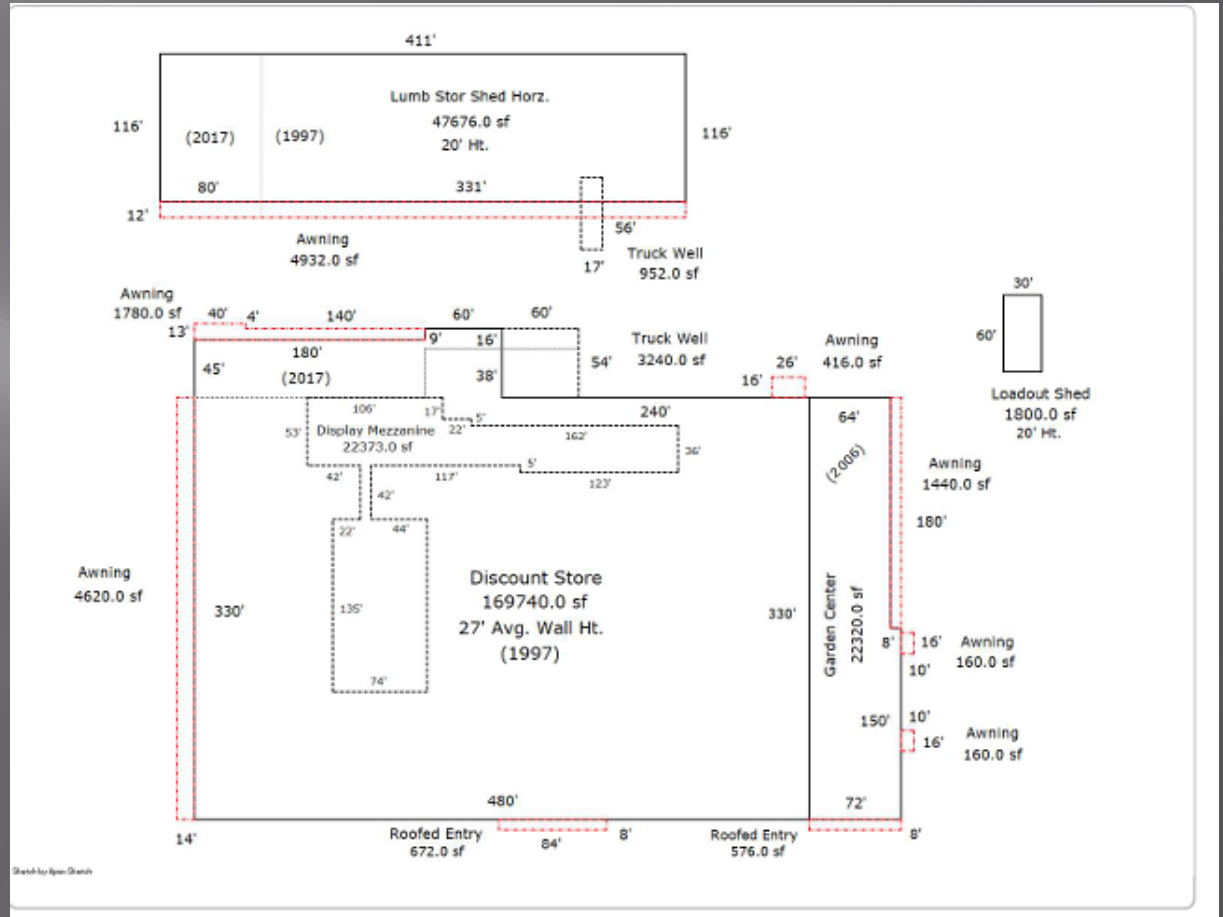


Land Value	\$ 1,608,750
Structure Value	\$ 7,483,895
Assessed Value	\$ 9,092,645
Sales* sf: (171,672 sf.)	\$ 42.46 sf.



Comparable Assessment 2

3821 6th Ave SE
Aberdeen, SD 57401



Land Value \$ 2,056,794
 Structure Value \$ 7,264,394
 Assessed Value \$ 9,321,188
 Sales* sf: (170,412 sf.) \$ 40.75 sf.

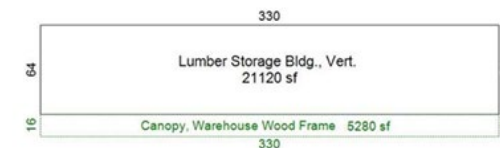
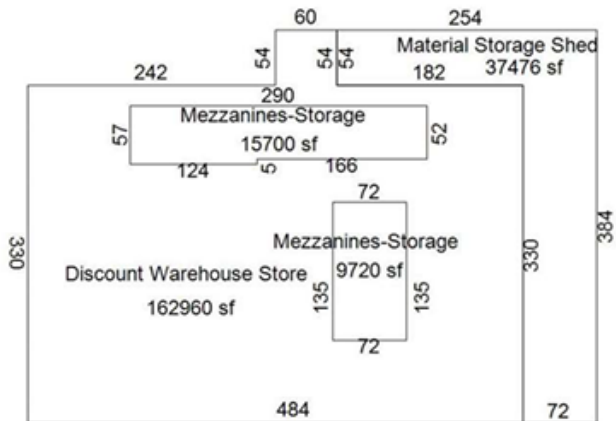
Built 1997

Comparable Assessment 3

710 N Creek Dr
Rapid City, SD 57703

Built 1997

Land Value	\$ 3,122,400
Structure Value	\$ 10,679,200
Assessed Value	\$ 13,801,600
Sales* sf: (162,960 sf.)	\$ 58.00 sf.



Uniformity Analysis

	Menard's Locations -- Statewide						Subject
	Mitchell -- Davison	Aberdeen -- Brown	Watertown -- Codington	Rapid City -- Pennington	Pierre -- Hughes	Yankton -- Yankton	
Sales Area SqFt	171,672	170,412	151,352	162,960	158,400	173,224	
NA-DC	\$ 1,608,750	\$ 2,056,794	\$ 1,975,458	\$ 3,122,400	\$ 1,604,237	\$ 2,249,400	
NA-DC2	\$ 7,483,895	\$ 7,264,394	\$ 9,354,622	\$ 10,679,200	\$ 5,633,826	\$ 7,351,200	
Total Value	\$ 9,092,645	\$ 9,321,188	\$ 11,330,080	\$ 13,801,600	\$ 7,238,063	\$ 9,600,600	
Value/SqFt	\$ 42.46	\$ 40.75	\$ 58.90	\$ 58.00	\$ 34.18	\$ 41.55	
<i>Eq.Factor</i>	<i>0.974</i>	<i>0.956</i>	<i>0.953</i>	<i>0.885</i>	<i>0.961</i>	<i>0.979</i>	

	Average	Median
Sales Area SqFt	164,670	166,686
NA-DC	\$ 2,102,840	\$ 2,016,126
NA-DC2	\$ 7,961,190	\$ 7,417,548
Total Value	\$ 10,064,029	\$ 9,460,894
Value/SqFt	\$ 45.97	\$ 42.00

Summary:

3210 Broadway Ave
78.525.001.050

		VALUATION				
Improvements %Change (YoY)					Total %Change (YoY)	
25-26	9.57%				25-26	7.17%
24-25	22.53%				24-25	19.17%
23-24	0.00%				23-24	0.00%
22-23	0.00%				22-23	0.00%
21-22	0.55%				21-22	0.40%
20-21	0.00%				20-21	0.00%
Total	32.65%				Total	26.74%
ETR						
	1.5296%	1.4824%	1.8381%	1.9499%	1.9882%	
	2026	2025	2024	2023	2022	
	\$ 143,767.62	\$ 130,013.92	\$ 135,270.58	\$ 143,500.72	\$ 146,318.46	
Taxes Payable						
Tax %Change (YoY)						
25-26	10.58%					
24-25	-3.89%					
23-24	-5.74%					
22-23	-1.93%					
Total	-0.97%					

LIST OF ESTIMATED NON-PROJECT COSTS¹⁵

The following is a list of the non-Project Costs.

Non Project Item	Estimated Maximum Cost
Anchor Building Shell	5,700,000
Small Shop Building Shell	3,060,000
Outparcel Pad Building Shells	7,200,000
Fixture/Finish	7,800,000
Anchor/Arch. Eng/Finance Fees	1,000,000
Sales/Leasing Commission	300,000
Construction Carry/ Finance Charges	400,000
Legal	25,000
Contingency	50,000
TOTAL	25,535,000

Subject: \$ 41.55 sf.

Assmt 1: \$ 42.46 sf.

Assmt 2: \$ 40.75 sf.

Assmt 3: \$ 58.00 sf.

Analysis: \$ 42.00 sf.
(median)

Hurd Yankton LLC

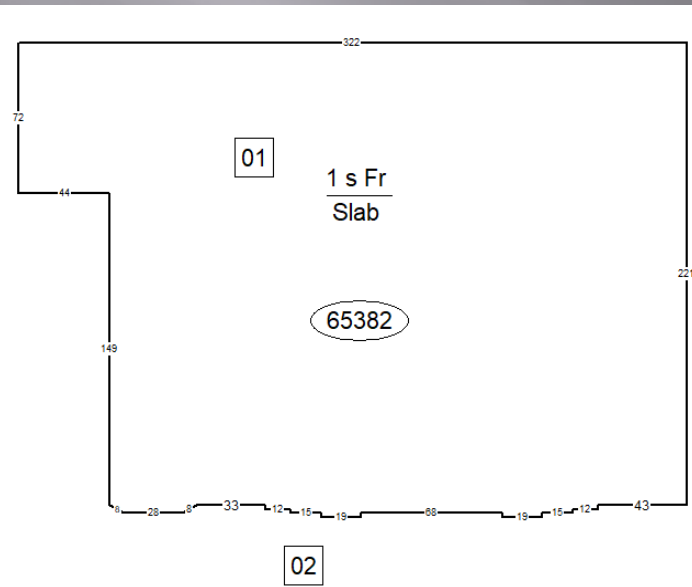
2100 Broadway Ave
78.381.001.010

Year Built - 2021



Storage

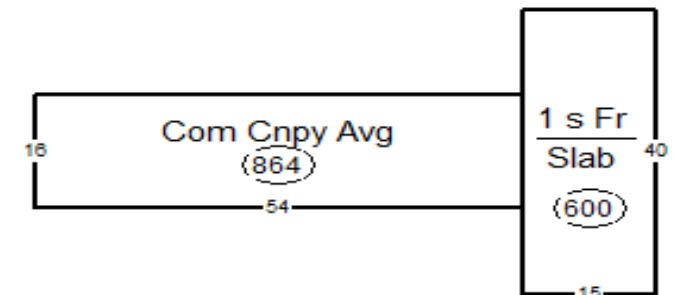
Food Warehouse	\$ 23,800
Commercial Canopy	<u>\$ 14,300</u>
Structure Value	\$ 38,100
Per sf: (1,464 sf.)	\$ 26.02 sf.



Year Built - 2001
Effective Year - 2005

Supermarket

Land Value	\$ 836,200
Structure Value	<u>\$ 3,877,600</u>
Total Assessed Value	\$ 4,713,800
Per sf: (65,382 sf.)	\$ 58.72 sf.



Comparable Sale 1

2100 Broadway Ave

Yankton, SD 57078

Sales

Date	Sequence	Seller	Buyer	Reject	Sale Amount
11/01/2018	20180817	2100 NORTH BROADWAY YANKTON SD	HURD YANKTON LLC	N	\$8,499,859.00
09/20/2001	20010743	HYVEE INC.	GANO, INC.	Y	\$0.00
09/18/2001	20010744	HYVEE INC.	YANKTON SD-LLC	Y	\$9,035,248.00
08/25/2000	20010438	HYVEE, INC.	GANO INC.	Y	\$0.00

Build-to-Suit Lease

Sale Price: \$ 9,035,248
Sale Date: 09/18/2001
Per sf: (65,382 sf.) \$ 127.94 sf

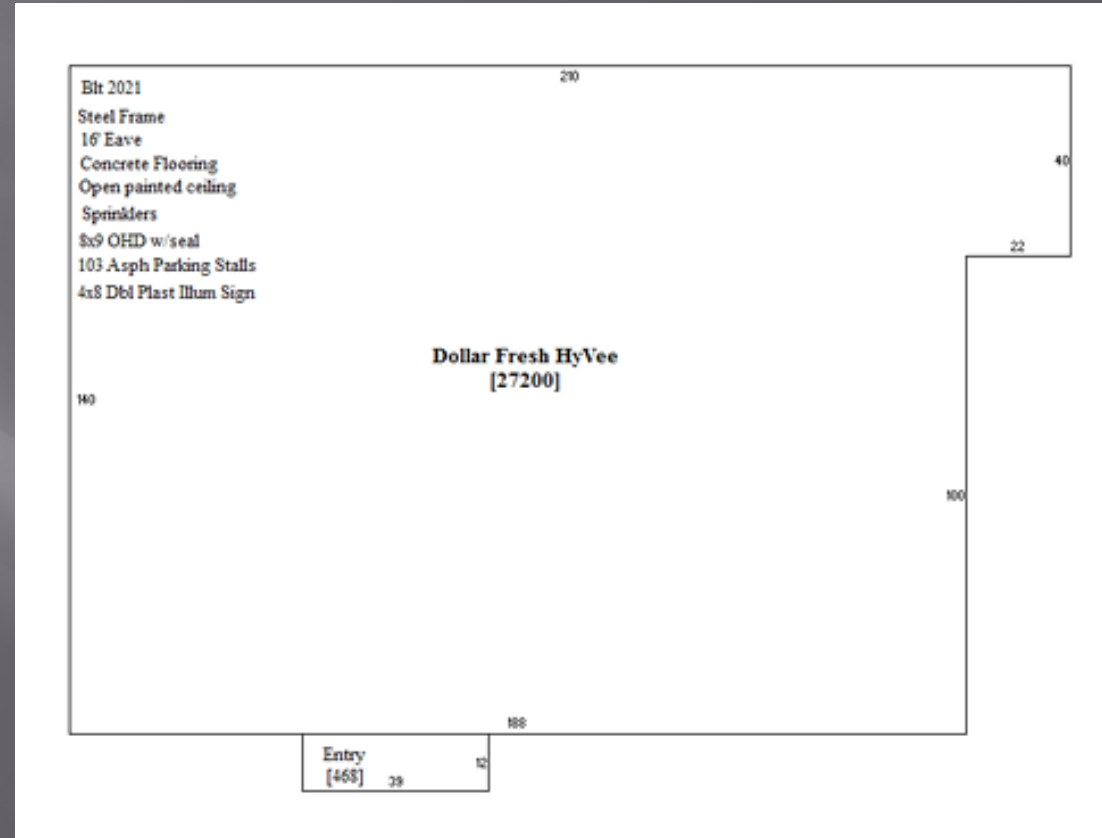
Sale Price: \$ 8,499,859
Sale Date: 11/01/2018
Per sf: (65,382 sf.) \$ 123.38 sf

Limited Warranty Deed
(Sale-Leaseback)



Comparable Sale 2

725 1st St E
Tea, SD 57064




Built 2021

Sale Price:	\$ 6,996,267
Sale Date:	12/29/2021
Per sf: (27,200 sf.)	\$ 234.42 sf

Market Rents

Market Rents:		Median	\$ 12.08
		Average	\$ 11.63
Locale	Address	Quoted Rent	sqft
Yankton	3100 Broadway Ave a	\$ 14.00	
Marshall, MN	1200 Susan Dr	\$ 8.00	33447 (half of bldg) ~71k
St Cloud, MN	250 33rd Ave S	\$ 12.00	50000 contiguous tot.=80k
Yankton	3100 Broadway Ave b	\$ 13.50	
Sioux Falls	2725 W 41 St	\$ 9.50	21k-43k
Sioux Falls	2901 S Minnesota Ave	\$ 14.40	25000
Sioux Falls	6109 & 6101 S Louise Ave	\$ 9.47	38000 Lewis Drug Stores
Sioux Falls	4409 E 26 St	\$ 12.16	20166



★

1/12


\$9.50/SF/YR

2725 W 41st Street

Retail • Single tenant • 21,110 SqFt

2725 W 41st St
Sioux Falls, SD 57105

[Request Info](#)



250 33rd Ave S, St Cloud, MN 56301

\$12/SF/YR | 646 days on market | Updated 19 days ago

Jr to mid box retail space for lease

[Request Info](#) [View Brochure](#)

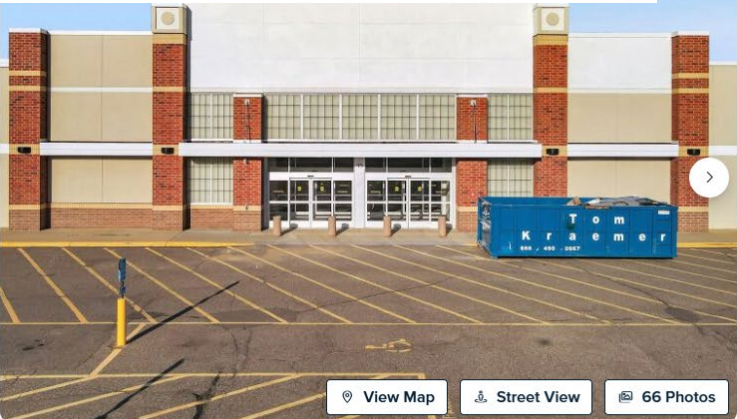
[Subscribe](#) to customize the order of these details [Subscribe Now](#)

Building Details


Property Type	Retail	Sub Type	Mixed-use
Tenancy	Multiple	Lease Type	NNN
Total Building SqFt	80,000	Min Divisible SqFt	12,500
Max Contiguous SqFt	50,000	Vacant SqFt	50,000
Total Parking Spaces	350	Year Built	1987

Spaces

Available Space 1	\$12 / SF / YR	12,500 - 50,000 ...	NNN
Request Info			



[View Map](#) [Street View](#) [66 Photos](#)



★

1/10


\$8/SF/YR

Lyon Plaza

Retail • 1 space available • 10,000 SqFt - 33,447 SqFt

1200 Susan Dr
Marshall, MN 56258

[Request Info](#)



Income Analysis

Cap Rate = 9.884%

ETR = 1.634%

Recap = 2.500%

I/Y = 5.750%

Contract Rent ~ \$10.20

Structure = \$3,549,500

\$54.29 sf.

Hy-Vee Inc.			
2026 Assessed Value			
		65382	Income Sq
		\$ 66.65	\$/sqft
Total Net Income	\$ 513,379		
Mortgage Interest	\$ -		
Real Estate Taxes	\$ -		
Depreciation & Amortization	\$ -		
Partnership Fees	\$ -		
Net Operating Income	\$ 513,379		
Cap Rate	9.884%		
Total Value	\$ 5,194,100	<i>rounded</i>	
Land Value	\$ 836,200		
Improvement Value	\$ 4,357,900		
Prior Year			
Land Value	\$836,200		
Improvement Value	\$3,527,100		
Full & True Value	\$4,363,300		
Taxable Value****	\$4,271,671		
<i>Adj for level of assessment</i>			

Rental	\$ 789,815	<i>Median</i>
Other	\$ -	
Total Income	\$ 789,815	
(less)Vacancy & Bad Debt [5%]	\$ 39,491	
Effective Gross Income	\$ 750,324	
Operating Expenses [30-40%]	\$ 236,944	
Total Net Income	\$ 513,379	

Land Value \$ 836,200

Structure Value \$ 4,357,900

Assessed Value \$ 5,194,100

Per sf: (65,382sf.) \$ 66.65 sf.

As of 03/25/2026:

Summary:

2100 Broadway Ave
78.381.001.010

Supermarket: \$ 58.72 sf.
Storage: \$ 26.02 sf.
C-Store: \$ 133.04 sf.

Sale 1: \$ 127.94 sf.

Sale 2: \$ 234.42 sf.

Income: \$ 66.65 sf.

Hy-Vee

Transaction Type	Properties	States
Multiple Sale- Leaseback's with Hy- Vee	50	7

Hurd Realty has successfully completed multiple sale-leaseback transactions with Hy-Vee, a prominent, industry-leading grocer. Based in West Des Moines, Iowa, Hy-Vee operates 305 stores across eight Midwestern states. With its investment-grade credit rating and exceptional leadership, Hy-Vee aligns perfectly with Hurd Realty's portfolio strategy.

Summary of Acquisitions:

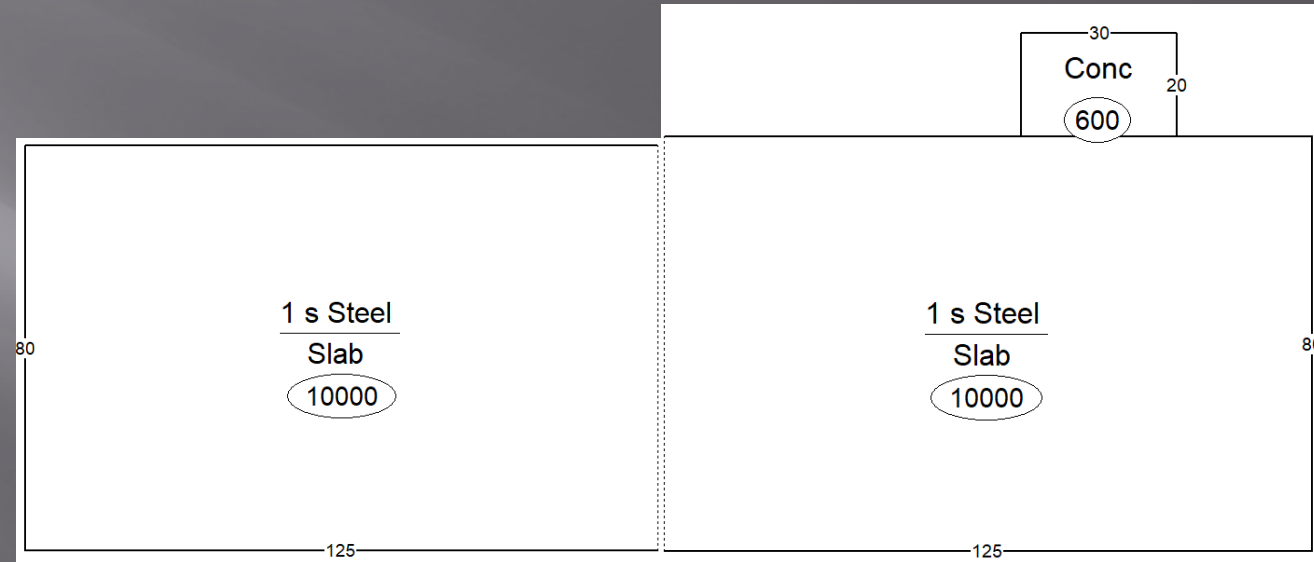
Purchases by Hurd, LLC from 11/2016 to 08/2024

AGGREGATE PRICE	\$ 304,650,000
TOTAL GROCERY	21
TOTAL C-STORE	15
TOTAL CAR WASH	1
TOTAL STORES	37
AGGREGATE MEAN	\$ 8,233,783.78

Comparable Sale 1

1300 West 21st St

78.990.012.241



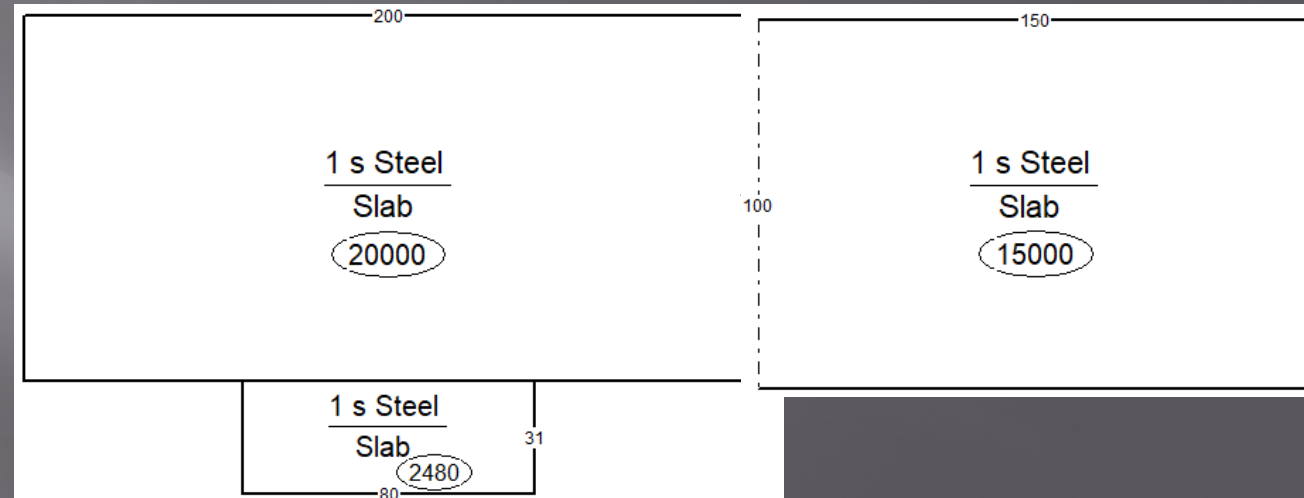
Built
2002/2008

Sale Price:	\$1,600,000
Sale Date:	07/25/2023
Per sf: (20,000 sf.)	\$77.79 sf

Comparable Sale 2

1102 West 21st St

78.990.012.232



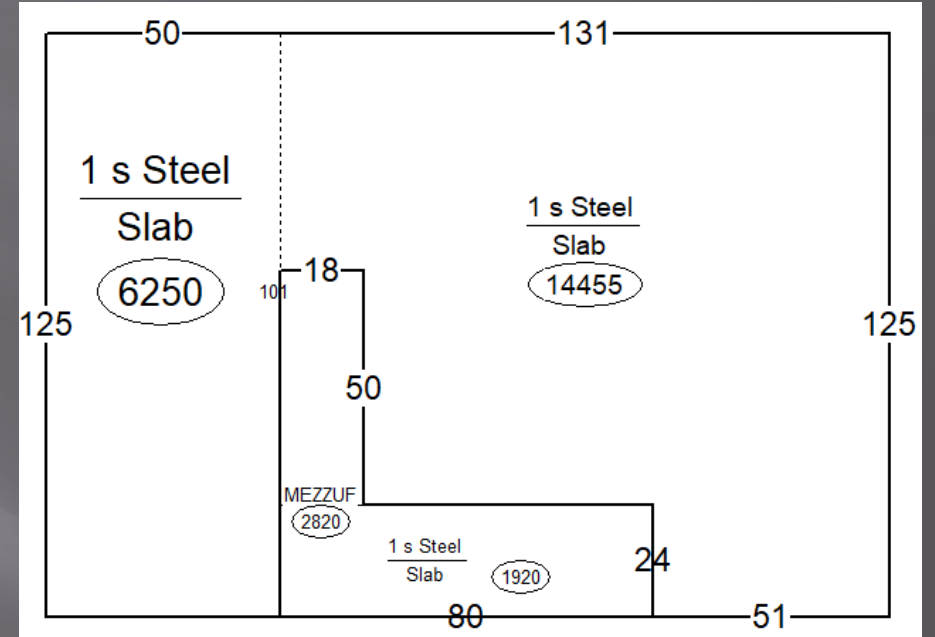
Built
1993/2003

Sale Price:	\$2,800,000
Sale Date:	11/15/2022
Per sf: (37,480 sf.)	\$73.24 sf

Comparable Sale 3

3009 SD Hwy 50

05.016.100.445



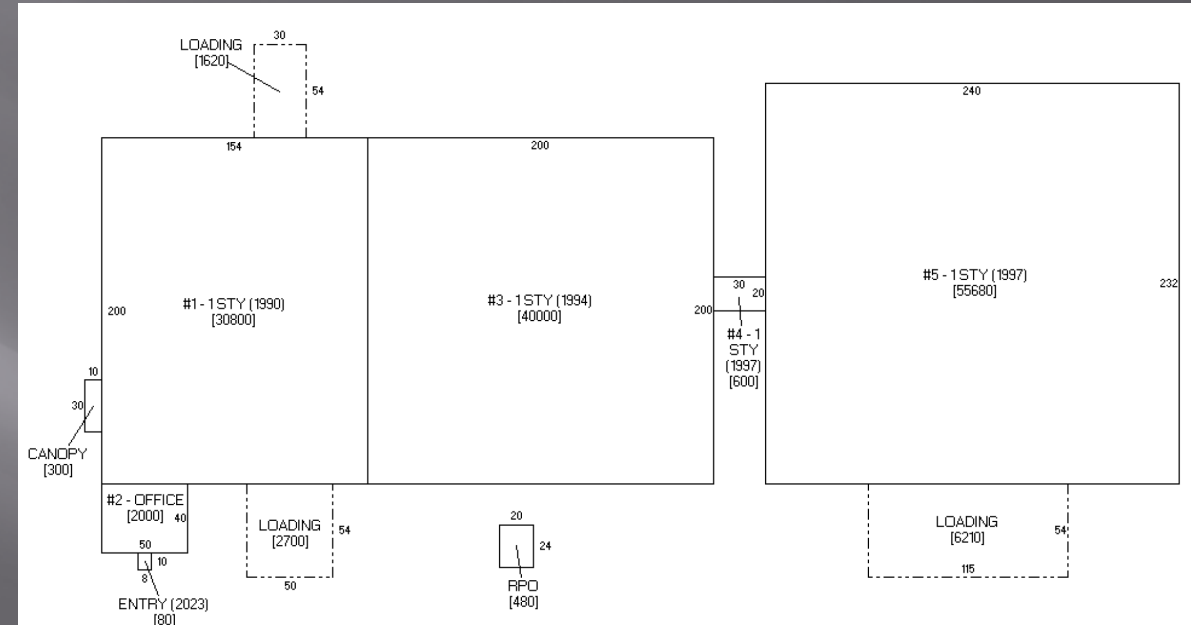
Built 2005/2014

Sale Price:	\$1,750,000
Sale Date:	12/01/2025
Per sf: (22,625 sf.)	\$75.54 sf

Comparable Sale 4

100 Quality Park Dr, Beresford SD

02.023.01.025



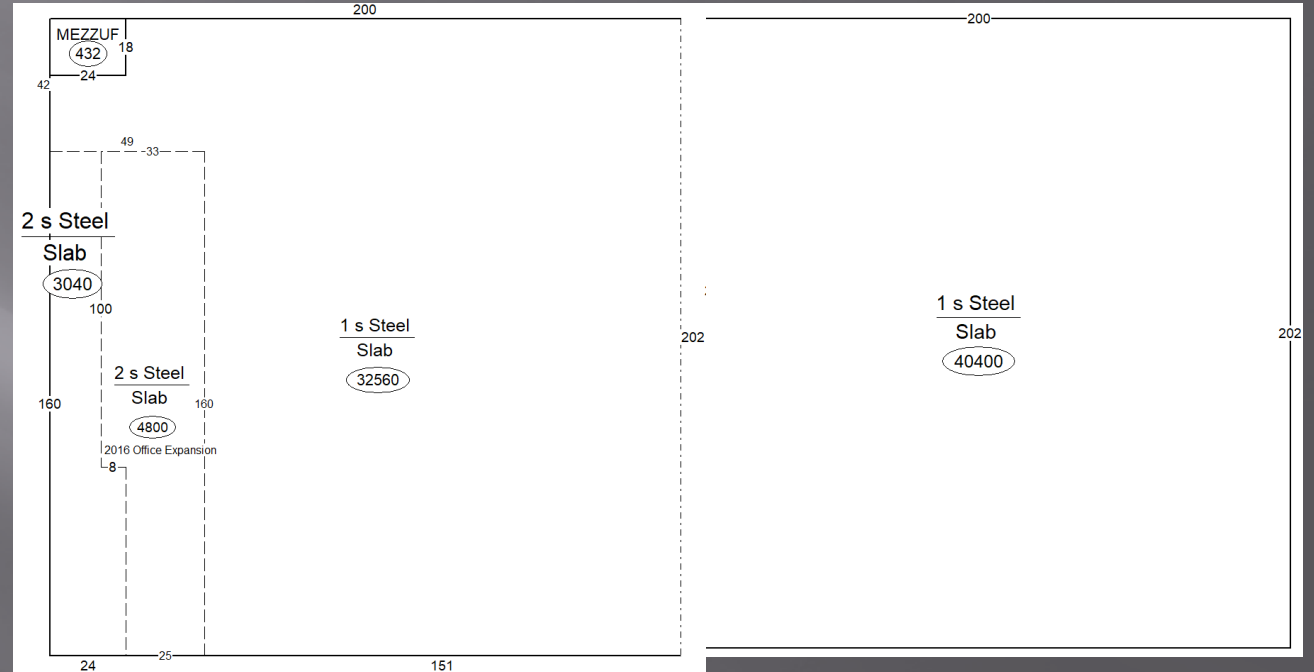
Built 1990/1994/1997

Sale Price:	\$7,777,000
Sale Date:	6/6/2022
Per sf: (129,080 sf.)	\$58.36 sf

Comparable Assessment 1

2209 Kellen Gross Dr

78.990.012.240



Built 2001/2015

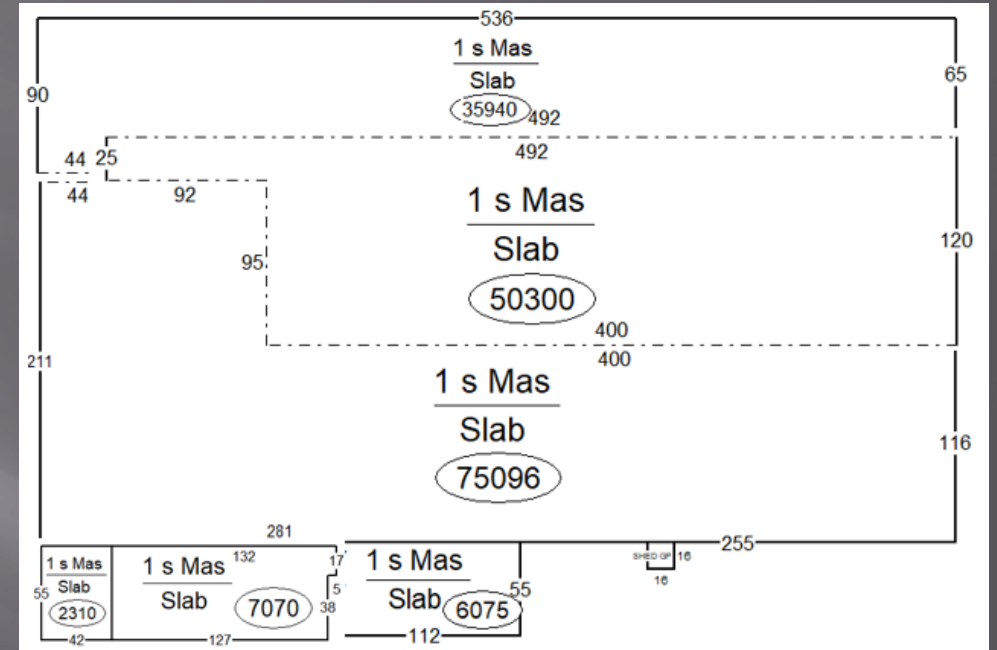
Land Value	\$ 66,100
Structure Value	<u>\$4,787,300</u>
Assessed Value	\$4,853,400
Per sf: (88,640 sf.)	\$54.01 sf.

Comparable Assessment 2

3602 Broadway Ave
78.020.001.090



Built 1970/1997/2008/2015



Land Value	\$ 108,300
Structure Value	\$6,357,100
Assessed Value	\$6,465,400
Per sf: (176,791 sf.)	\$ 35.96 sf.

Manufacturing

		Yr Built	SF	Total Assessed	Land	Imp	Assessed/SF	Sale	Sale Price	\$/SF
Yankton	Wentz Comm Properties LLC	1990/2016	45,376	1,161,900	74,400	1,087,500	\$23.97			
	Sapa Extrusions Inc	1978/1990	387,067	10,124,800	100,700	10,024,100	\$25.90			
	Wild Warsings Proprty Group LLC	2005	22,625	637,600	41,000	596,600	\$26.37	12/1/2025	1,750,000	\$75.54
	Truxedo Inc	1993/2003	37,480	1,054,700	61,000	993,700	\$26.51	11/15/2022	2,800,000	\$73.24
	Manitou Equipment America Inc	1974/1990/1997/1999/2005/2007/2023	289,576	9,484,900	90,000	9,394,900	\$32.44			
	Kolberg-Pioneer Inc	1964/1987/1996/2006/2008/2019/2022	335,171	12,030,900	137,200	11,893,700	\$33.51			
	Hastings Filters Inc	1984/2012	280,092	9,793,900	99,300	9,694,600	\$34.61			
	Wilson Trailer Company	1970/1997/2008/2015	176,791	6,465,400	108,300	6,357,100	\$35.96			
	Applied Engineering Inc	1984/1989/1993/2005/2007/2011/2018	145,902	5,383,700	79,100	5,304,600	\$36.36			
	Northern Extrusion Tooling Inc	1986/1998	25,250	977,000	43,600	933,400	\$36.97			
	M-Tron Industries	1963/1987/1992/1995/1999	26,933	1,042,300	40,200	1,002,100	\$37.21			
	Day & Zimmerman Lone Star LLC	2002/2008	20,000	956,300	49,000	907,300	\$45.37	7/25/2023	1,600,000	\$77.79
	Truxedo Inc	2001/2015	88,640	4,853,400	66,100	4,787,300	\$54.01			
Minnehaha	1801 N Tillie Ave, SF	2024	22,774	2,652,400	978,100	1,674,300	\$73.52	12/8/2023	1,532,133	\$24.33
	1820 N Industrial Ave, SF	1977	55,939	1,895,500	335,100	1,560,400	\$27.89	2/3/2023	2,800,000	\$44.06
	501 E 52 St N, SF	1976	52,800	3,439,900	961,100	2,478,800	\$46.95	9/3/2024	4,000,000	\$57.55
	4301 N Northview Ave, SF	2021	28,911	3,763,500	767,100	2,996,400	\$103.64	1/5/2022	4,811,466	\$139.89
Lincoln	27116 Grummand Ave	1978/1984/1994/2001	20,964	646,700	220,600	426,100	\$20.33	10/7/2025	1,050,000	\$39.56
	27080 Morton Ct	1972/2022/2024	39,960	1,405,100	414,000	991,100	\$24.80	12/26/2025	3,600,000	\$79.73
	415 Oriole Ave E, Lennox	2007/2011/2022	262,632	22,793,000	314,800	22,478,200	\$85.59			
Codington	2920 Kelly Ave SE	2003	115,552	4,773,172	637,306	4,135,866	\$35.79	5/29/2025	12,700,000	\$104.39
Pennington	2090 Deadwood Ave	1977/1999/2019	74,109	4,341,900	1,311,200	3,030,700	\$40.90	8/29/2023	4,200,000	\$38.98
	1600 Sediwy Ln	1987/1995/2002	81,127	5,324,700	982,100	4,342,600	\$53.53	7/1/2020	4,300,000	\$40.90
	231 E Main St N	1975	33,282	3,222,100	640,600	2,581,500	\$77.56	1/6/2026	3,000,000	\$70.89
Brookings	1313 Western Ave	1977	35,570	Exempt			\$0.00	10/5/2023	1,600,000	\$42.10
	301 Sunrise Ridge Rd	1983/1997/2007/2010	65,324	2,321,200	241,000	2,080,200	\$31.84	10/21/2022	3,625,000	\$51.80
Union	100 Quality Park Dr, Beresford	1990/1994/1997	129,080	2,631,963	293,148	2,338,815	\$18.12	6/6/2022	7,777,000	\$58.36

Income Analysis

Cap Rate = 10.793%

ETR = 1.598%

Recap = 2.220%

I/Y = 6.975%

Kolberg Pioneer, Inc.			
2026 Assessed Value			
Total Net Income	\$ 1,270,308	355,331	Income SF \$30.68 /sqft
Mortgage Interest	\$ -		
Real Estate Taxes	\$ -		
Depreciation & Amortization	\$ -		
Partnership Fees	\$ -		
Net Operating Income	\$ 1,270,308		
Cap Rate	10.795%		
Total Value	\$ 11,767,800	<i>rounded</i>	
Land Value	\$ 137,200		
Improvement Value	\$ 11,630,600		
Prior Year (2025)			
Land Value	\$137,200		
Improvement Value	\$10,058,000		
Full & True Value	\$10,195,200		
Taxable Value****	\$9,981,101		
<i>Adj for level of assessment</i>			

Rental	\$ 1,954,321	\$5.50/sqft
Other	\$ -	
Total Income	\$ 1,954,321	
(less)Vacancy & Bad Debt [5%]	\$ 97,716	
Effective Gross Income	\$ 1,856,604	
Operating Expenses	\$ 586,296	30% of rental
Net Income	\$ 1,270,308	

Market Rents:		Est. Local Rate	\$ 5.50	<i>median market rents (less) adj for mfg rents</i>
Locale	Address	Quoted Rent	per sqft	Distance from subject (mi)
Yankton	601 Archery Ln	\$ 6.00		2.1
Sioux Falls	1407 N Cleveland Ave	\$ 6.50		77.7
Sioux Falls	4176 Haylie St	\$ 8.00		80.8
Hartford	26070 Ashley St, Unit 3	\$ 8.00		72.6
Sioux City	610 Freedom Dr	\$ 4.50		54.9
	Mean	\$ 6.60		Mean 57.62
	Median	\$ 6.50		Median 72.6

Land Value \$ 137,200
Structure Value \$11,893,700
Assessed Value \$12,030,900
Per sf: (335,171 sf.) **\$ 33.51 sf.**

Summary:

700 West 21st St
78.990.012.160

Subject:

Current: \$ 33.51/sf

Sale 1: \$77.79/sf

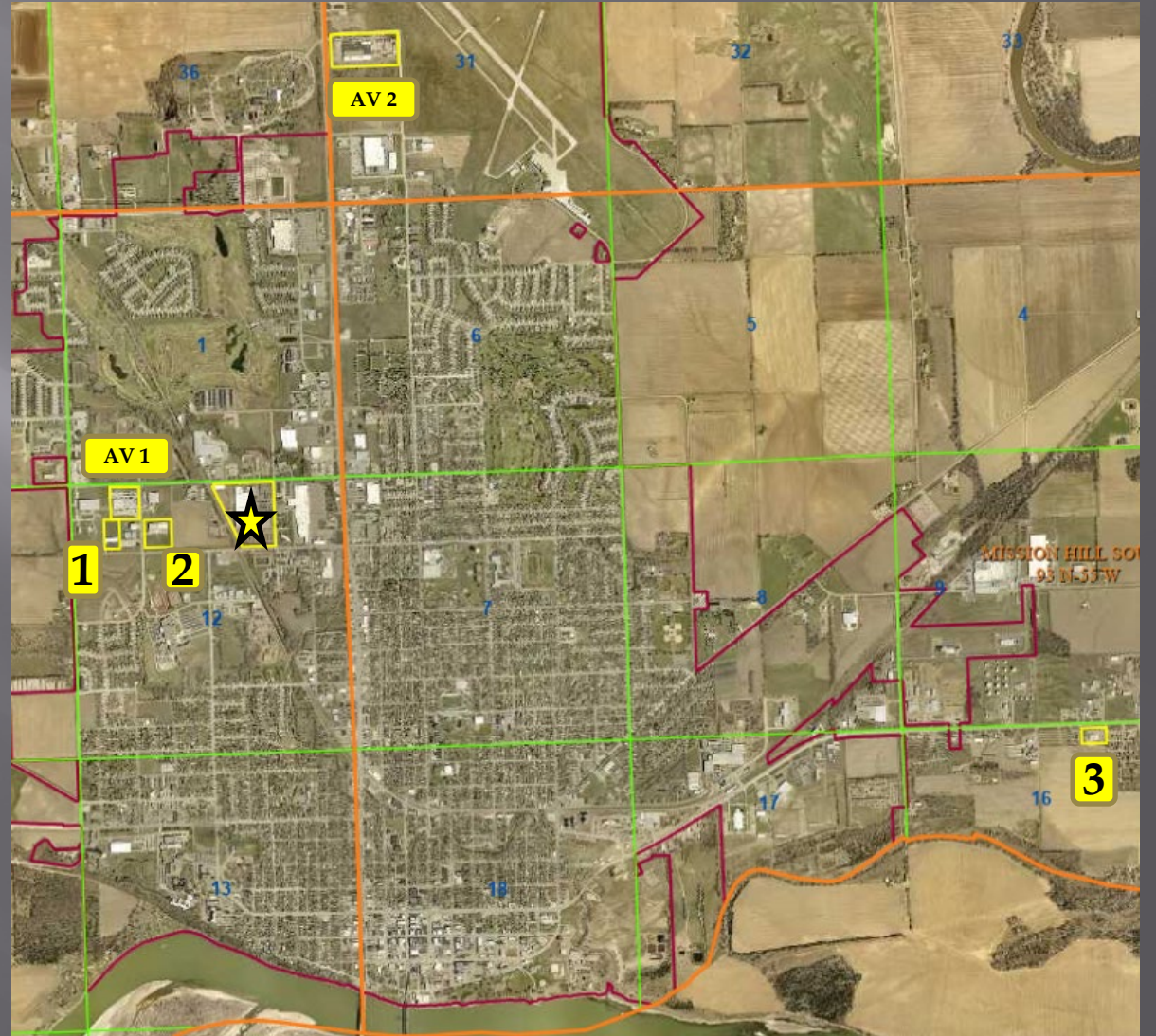
Sale 2: \$73.24/sf

Sale 3: \$75.54/sf

Sale 4: \$58.36/sf

AV Comp 1: \$54.01/sf

AV Comp 2: \$35.96/sf



Consolidated Agrees

Parcel #	Owner	Starting Value	Starting Value	Assessor's	Assessor's	Reason
		Class #1	Class #2	Recommendation	Recommendation	
78.360.016.160	Hunhoff, Elizabeth	NADO	NAD1O	NADO	NAD1O	Incorrect Property Information WBI
		\$30,100	\$477,500	\$30,100	\$402,000	
78.430.030.130	Kovalerchik, Maksim	NADC	NADC2	NADC	NADC2	Unusable Area
		\$66,400	\$582,300	\$66,400	\$375,200	
78.650.002.010	Multi-Center Investments	NADC	NADC2	NADC	NADC2	Income
		\$719,900	\$3,063,700	\$719,900	\$2,070,100	

Agenda

Yankton County Board of Equalization

1:15 PM, Friday, April 24, 2026
Commission Chamber
Yankton County Government Center

Meeting chaired by: John Marquardt, Chair
1:15 PM

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	1:15 PM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Marquardt
04	1:15 PM	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	1:20 PM	Krommenhock, Noah – Parcel 09.017.500.101	

06	1:30 PM	Hastings Filters Inc – Parcel 05.009.100.305
07	1:40 PM	Rykens RV Park Inc – Parcel 09.014.400.350
08	1:50 PM	Rykens RV Park Inc – Parcel 09.016.225.200
09	2:00 PM	Rykens RV Park Inc – Parcel 09.016.250.110
10	2:10 PM	Rykens RV Park Inc – Parcel 09.016.250.160
11	2:20 PM	Larson’s Landing LLC – Parcel 09.027.200.200
12	2:30 PM	Larson’s Landing LLC – Parcel 09.027.200.345
13	2:40 PM	Larson’s Landing LLC – Parcel 09.027.200.353
14	2:50 PM	Larson’s Landing LLC – Parcel 09.027.200.355
15	3:00 PM	Larson’s Landing LLC – Parcel 09.027.200.360
16	3:10 PM	Board Decisions Dagley, Carson – Parcel 11.037.300.155* Koster, Jerry – 05.013.400.410*
17	3:20 PM	Tax Freeze, Veteran’s Exemption, Paraplegic, Exemptions
18	3:25 PM	Public Comment

YANKTON COUNTY BOARD OF EQUALIZATION

- ▣ April 24, 2026 – 1:15 PM
- ▣ Commission Chambers
- ▣ Yankton County Government Center

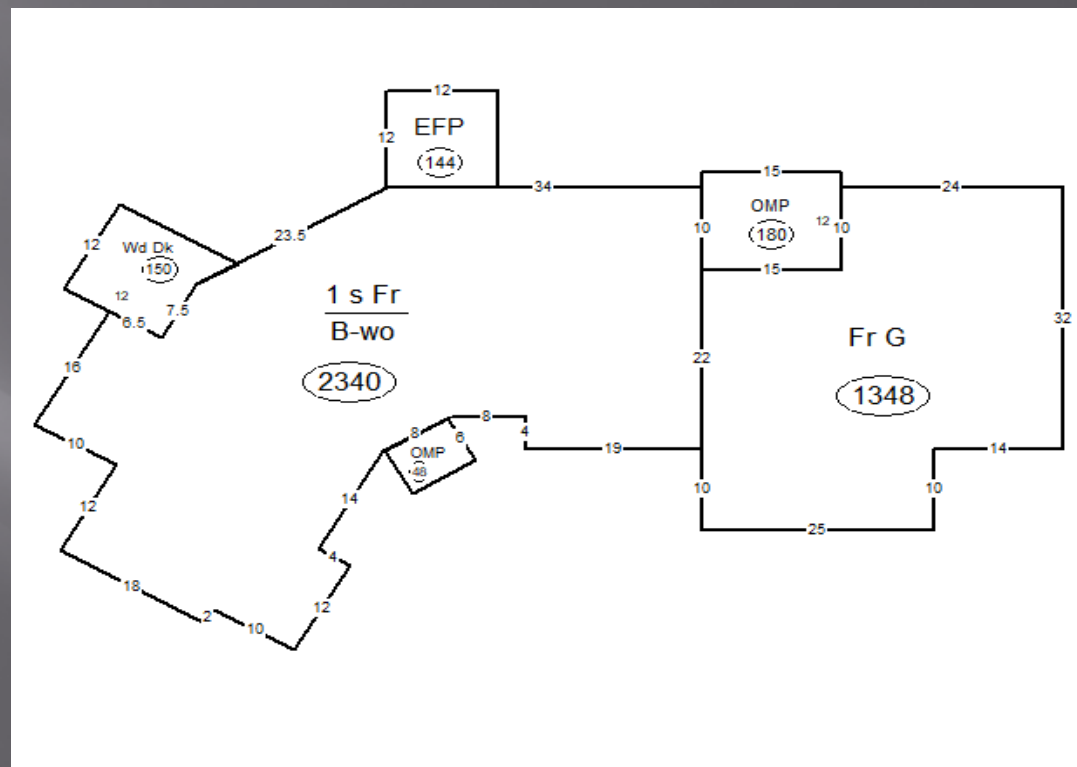


Noah & Brittney Krommenhoek

112 Scenic Dr
09.017.500.101



Built 2008



Land Value	\$ 90,000
Structure Value	\$ 599,800
Assessed Value	\$ 689,800
Per sf: (2340 sf.)	\$ 256.32 sf.

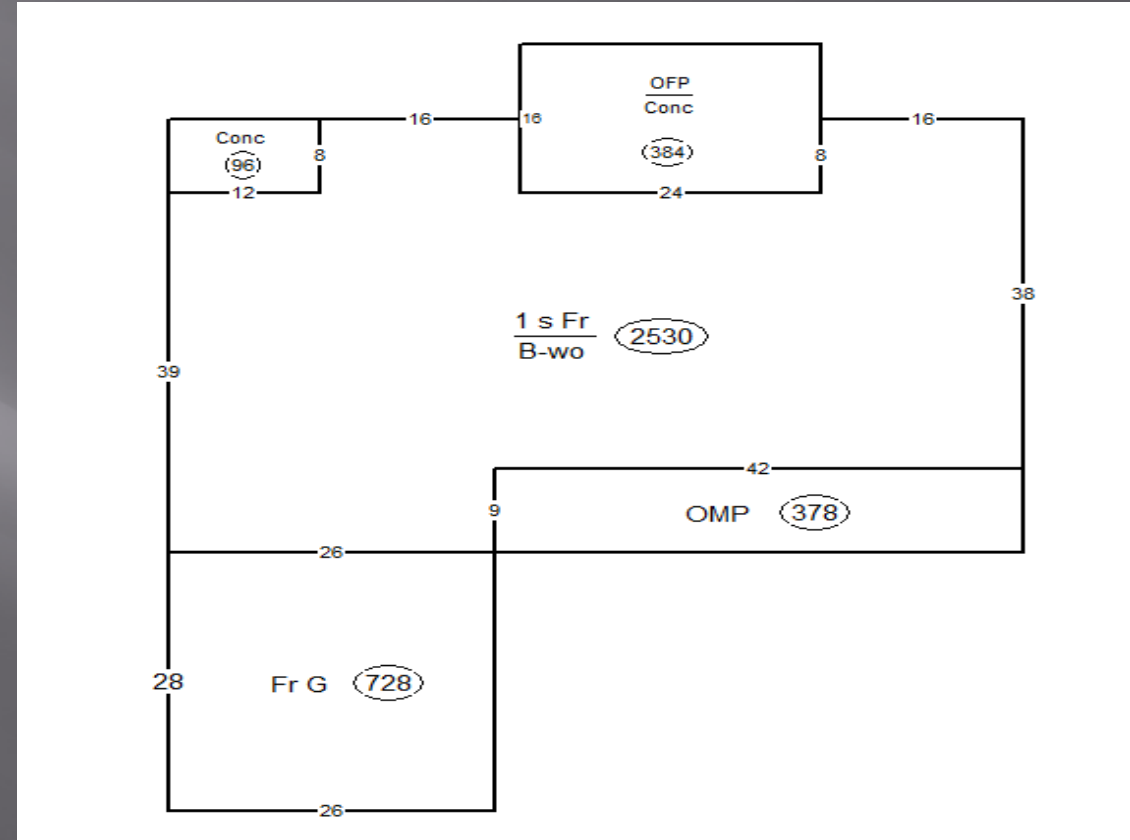
Comparable Sale 1

117 Dew Drop Inn Ln

09.018.100.222



Built 2024



Sale Price:

\$ 1,234,800

Sale Date:

09/23/2025

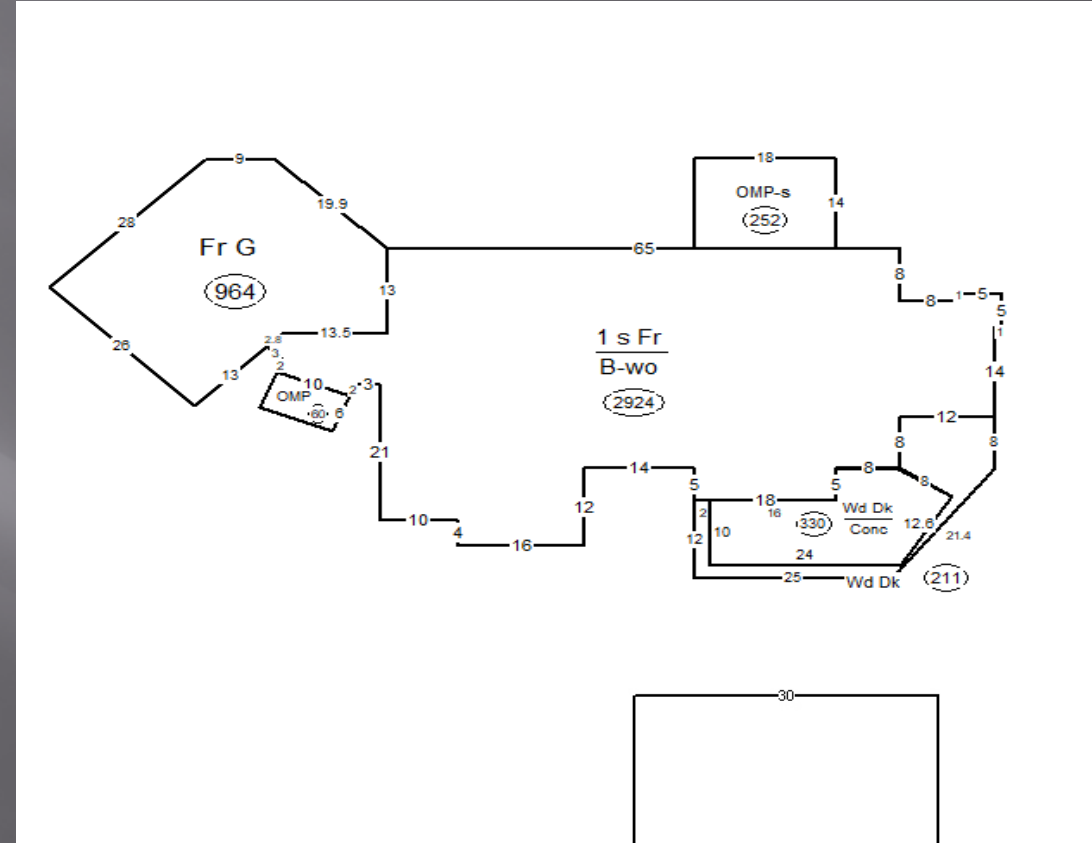
Per sf: (1040 sf.)

\$ 488.06 sf

Comparable Sale 2

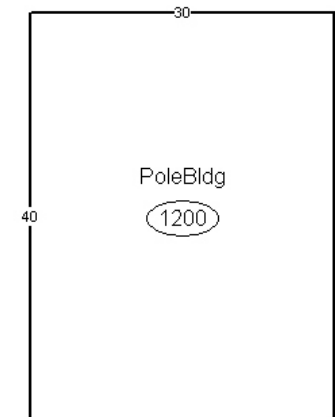
43150 SD Hwy 52

13.014.410.100



Built 2004

Sale Price:	\$ 942,000
Sale Date:	08/28/2025
Per sf: (2924 sf.)	\$ 322.16 sf



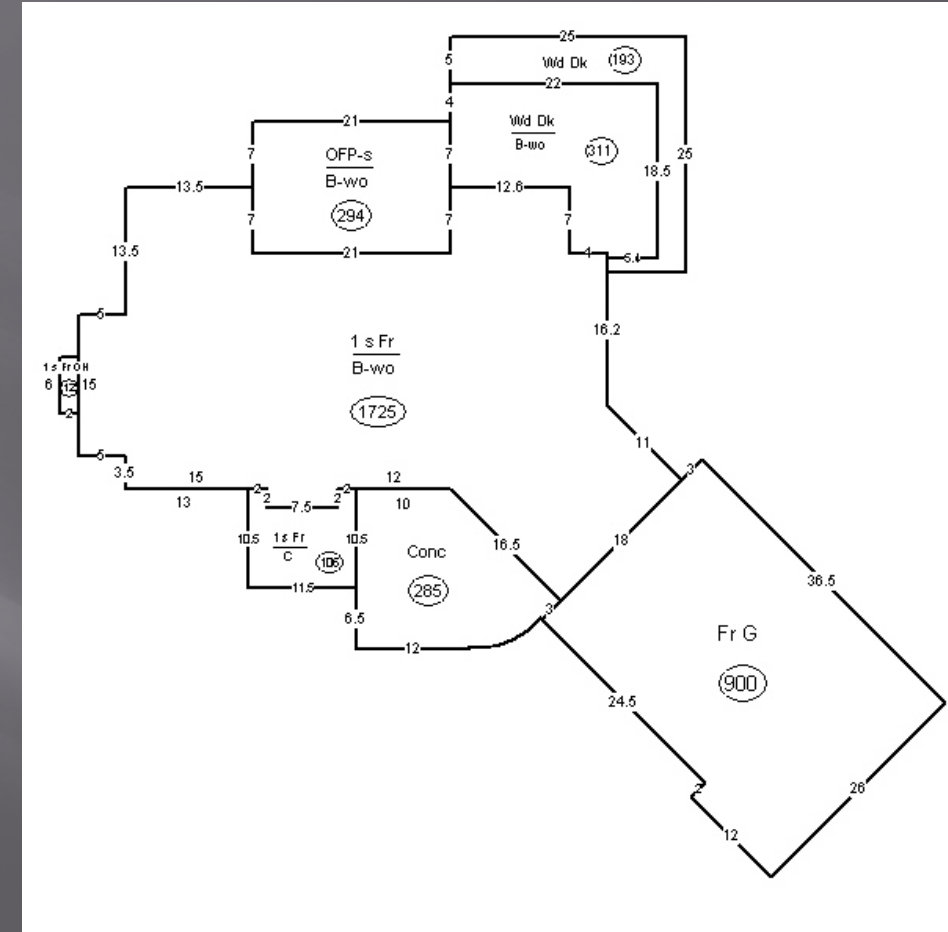
Owner Provided 1

320 Marina Dell Ave

09.017.500.102



Built 2009



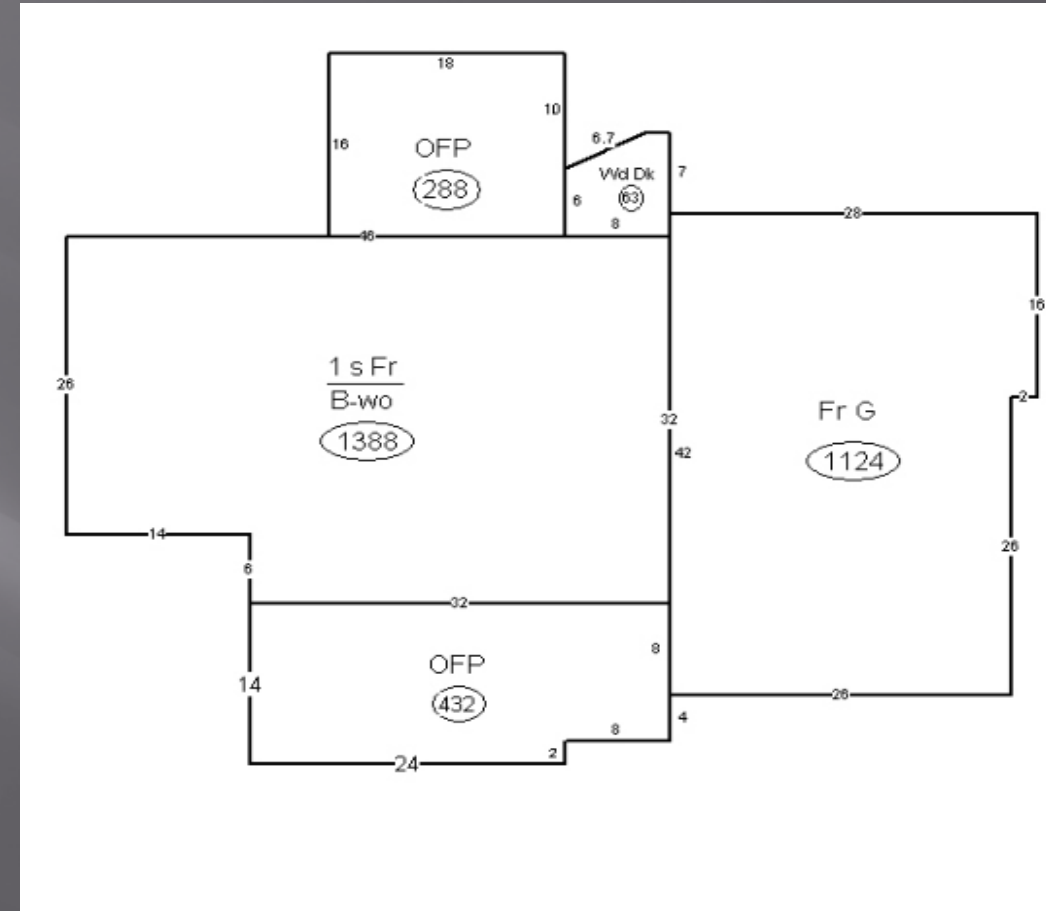
Land Value:	\$ 90,000
Structure Value:	\$ <u>601,700</u>
Total Value:	\$ 691,700
Per sf: (1843 sf.)	\$ 326.48 sf

Owner Provided 2

125 Scenic Dr
09.008.200.371



Built 2022

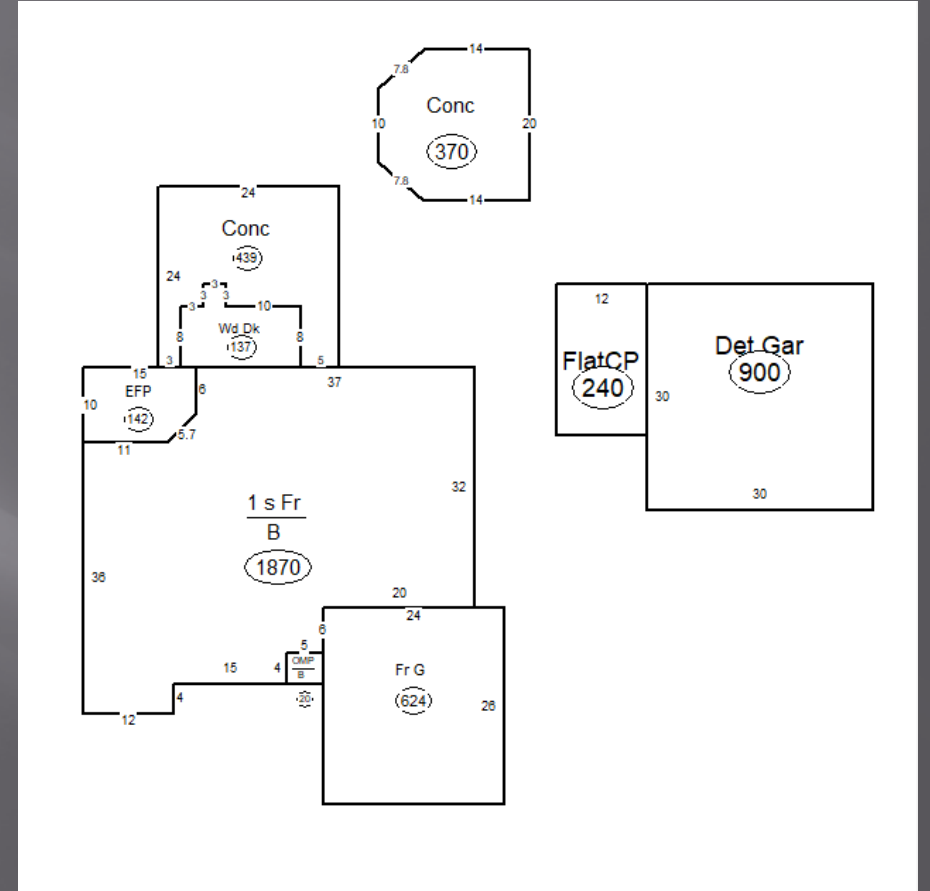


Land Value:	\$ 90,000
Structure Value:	\$ <u>404,800</u>
Total Value:	\$ 494,800
Per sf: (1388 sf.)	\$ 291.64 sf

Shared Comparable

245 Marina Dell Dr

09.008.200.351



Built 2006

Land Value:	\$ 90,000
Structure Value:	<u>\$430,500</u>
Total Assessed Value:	\$520,500
Per sf: (1870 sf.)	<u>\$217.49 sf</u>

Sale Price:	\$ 604,200
Sale Date:	06/26/2025
Per sf: (1870 sf.)	<u>\$323.10 sf</u>

Summary:

112 Scenic Dr
09.017.500.101

Subject: \$256.32 sf.

Sale 1: \$488.06 sf.

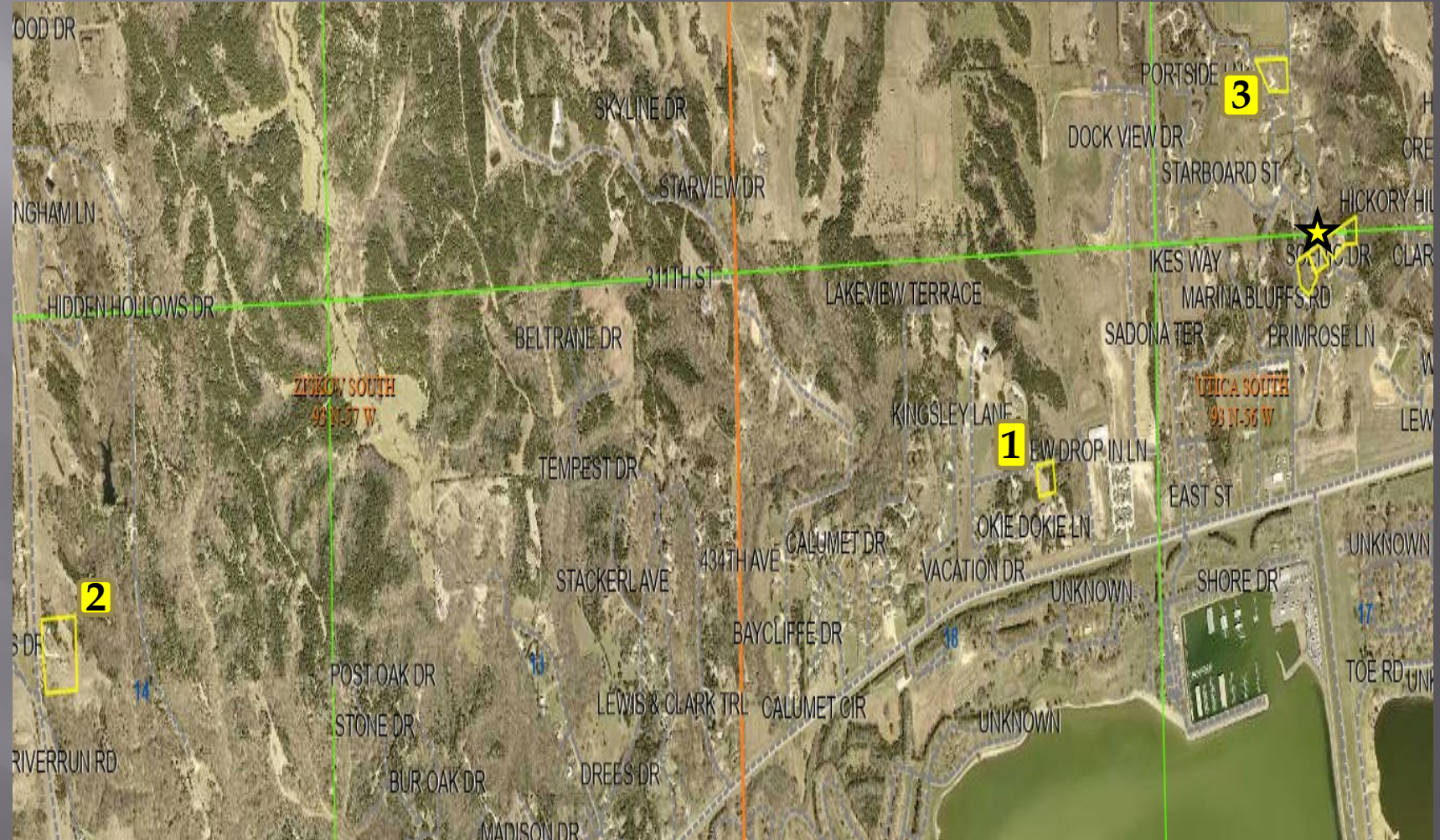
Sale 2: \$322.16 sf.

Sale 3: \$323.10 sf.

Owner 1: \$326.48 sf.

Owner 2: \$291.64 sf.

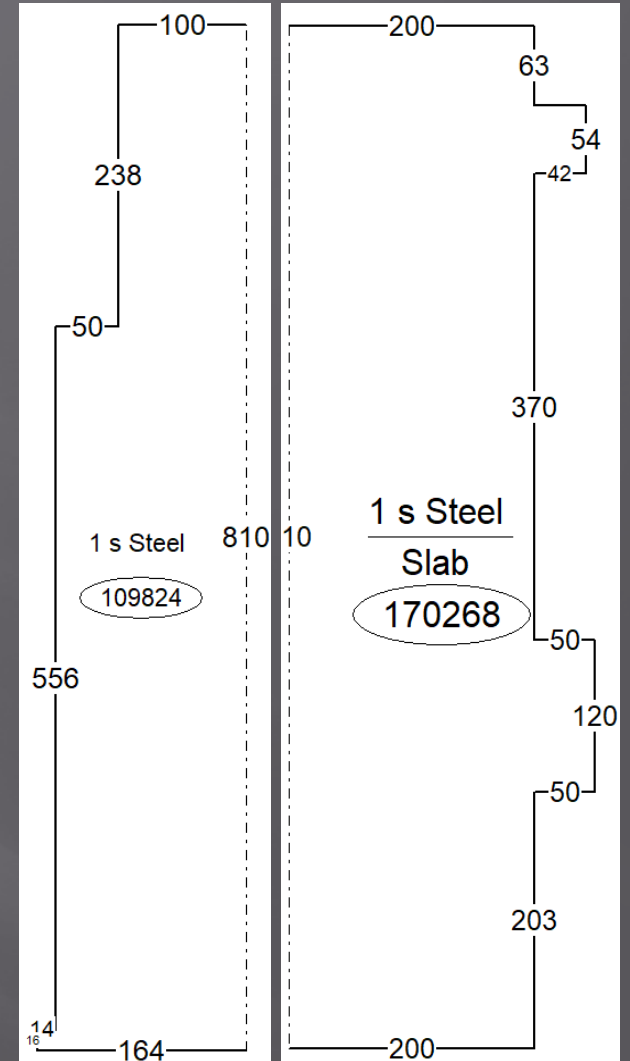
Owner 3: \$217.49 sf.



Parker Hannifin Corp.

1901 Hastings Dr
05.009.100.305

Built 1984/1997/2012



2025

2026

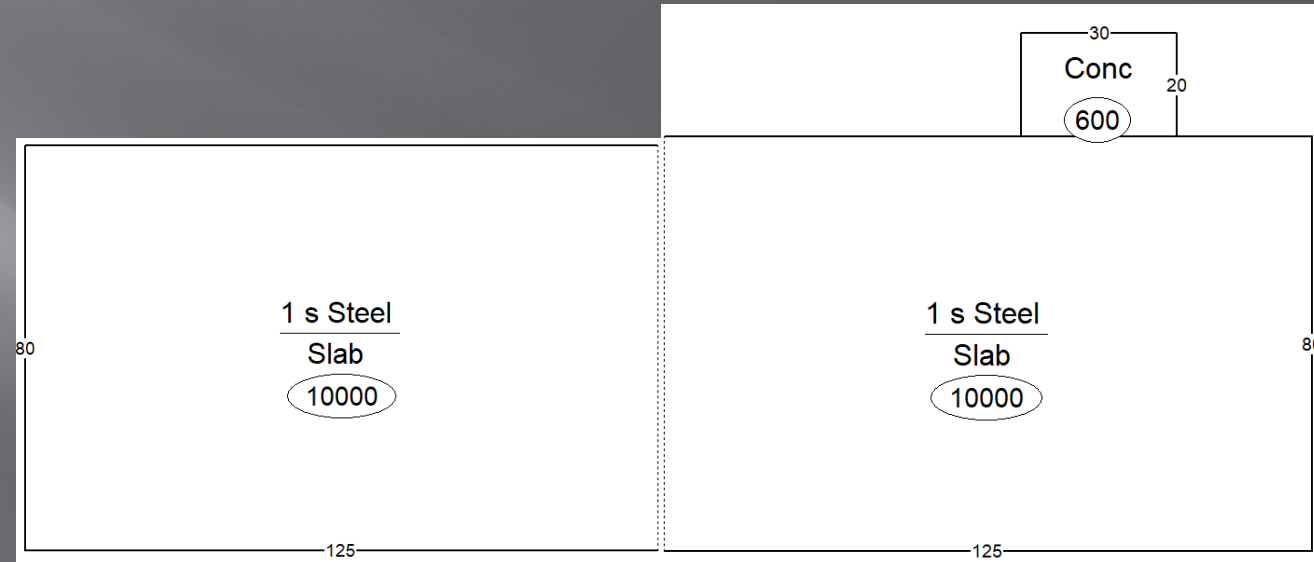
Land Value \$ 99,300
 Structure Value \$8,826,800
 Assessed Value \$8,926,100
 Per sf: (280,092 sf.) \$ 31.51 sf.

Land Value \$ 99,300
 Structure Value \$9,694,600
 Assessed Value \$9,793,900
 Per sf: (280,092 sf.) \$ 34.61 sf.

Comparable Sale/Assessment 1

1300 West 21st St

78.990.012.241



2026

Land Value	\$ 49,000
Structure Value	\$ <u>907,300</u>
Assessed Value	\$ 956,300
Per sf: (20,000 sf.)	\$ 45.36 sf.

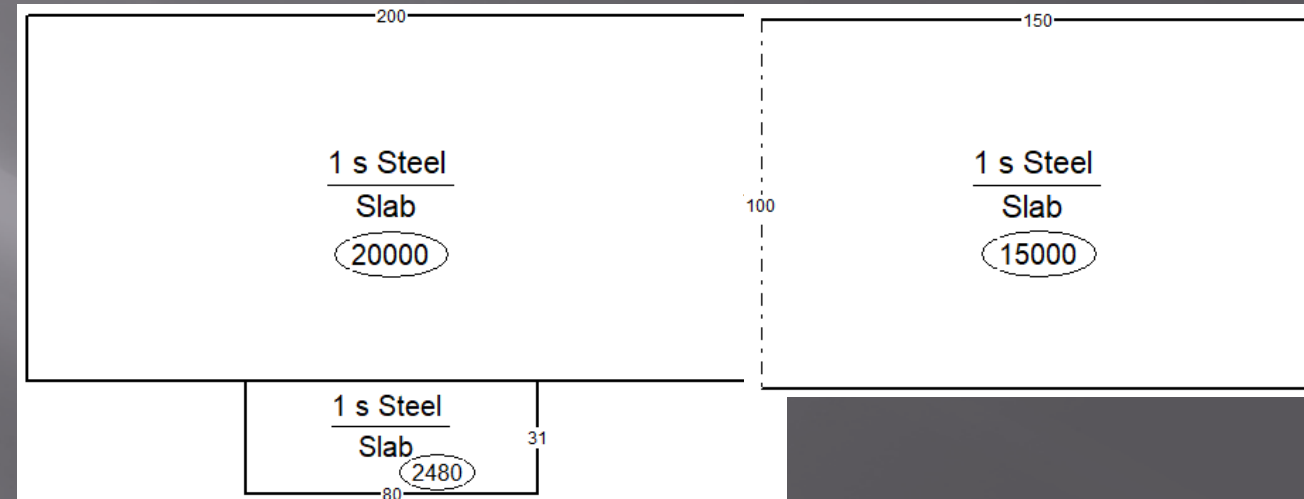
Built
2002/2008

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

Comparable Sale/Assessment 2

1102 West 21st St

78.990.012.232



2026

Land Value	\$ 61,000
Structure Value	\$ <u>993,700</u>
Assessed Value	\$1,054,700
Per sf: (37,480 sf.)	\$ 26.51 sf.

Built
1993/2003

Sale Price:	\$ 2,800,000
Sale Date:	11/15/2022
Per sf: (37,480 sf.)	\$73.23 sf

Comparable Sale/Assessment 3

LT 1 EAST SIDE INDUSTRIAL PARK

78.179.000.100

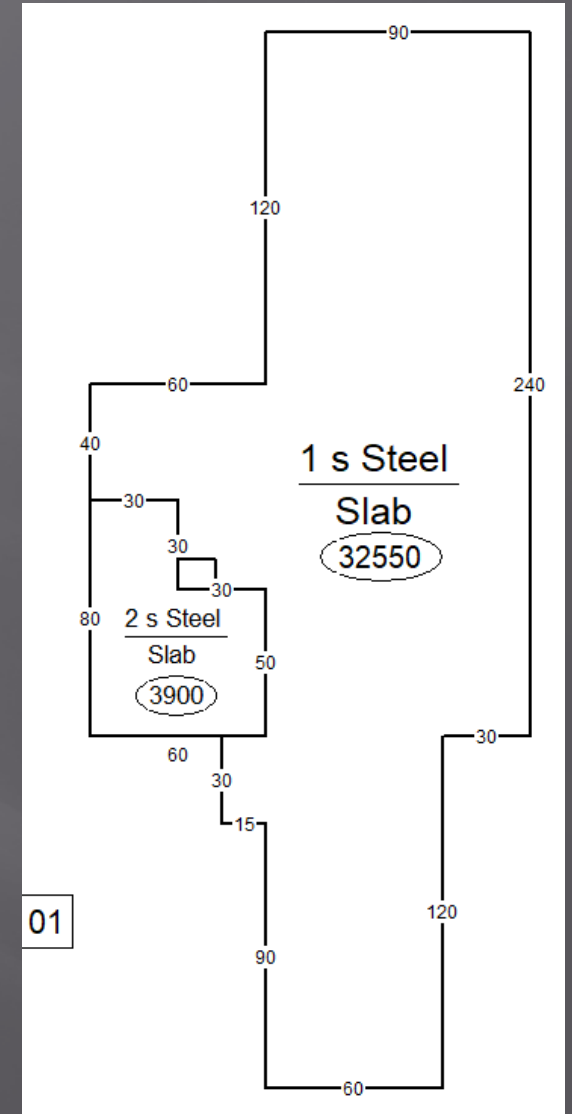


Built 2011

2026

Land Value	\$ 124,300
Structure Value	<u>\$2,412,500</u>
Assessed Value	\$2,536,800
Per sf: (40,480 sf.)	\$ 59.59 sf.

Sale Price:	\$ 1,872,000
Sale Date:	04/30/2015
Per sf: (40,480 sf.)	\$43.49 sf



Income Analysis

Cap Rate = 9.714%

ETR = 1.391%

Recap = 2.222%

I/Y = 6.100%

Market Rents --		Est. Local Rate	\$ 5.50	<i>adj for mfg specific tenancies--low end of rent range</i>	
<i>(from crexi.com)</i>	Address	Quoted Rent	<i>per sqft/yr</i>		Distance from subject (mi)
Yankton	601 Archery Ln	\$ 6.00			2.1
Sioux Falls	1407 N Cleveland Ave	\$ 6.50			77.7
Sioux Falls	4176 Haylie St	\$ 8.00			80.8
Hartford	26070 Ashley St, Unit	\$ 8.00			72.6
Sioux City	610 Freedom Dr	\$ 4.50			54.9
	Mean	\$ 6.60		Mean	57.62
	Median	\$ 6.50		Median	72.6

Rental	\$ 1,540,506	\$5.50/sqft
Other	\$ -	
Total Income	\$ 1,540,506	
(less)Vacancy & Bad Debt	\$ 154,051	*10% d/t incr vacancies
Effective Gross Income	\$ 1,386,455	
Operating Expenses	\$ 462,152	30% of rental
Net Income	\$ 924,304	

Land Value \$ 99,300

Structure Value \$9,416,100

Assessed Value \$9,515,400

Per sf: (145,902 sf.) **\$ 33.61 sf.**

Summary:

1901 Hastings Dr
05.009.100.305

Subject: \$ 34.61 sf.

Sale 1: \$ 77.79 sf.

Sale 2: \$ 73.23 sf.

Sale 3: \$ 43.49 sf.

Income: \$ 33.61 sf.



Requested Values:

2024- \$7,872,200 2025- \$7,300,000 2026- \$8,400,000

Rykens RV Park Inc

2512 West 8 St
09.014.400.350

- 48 Campsites
- Pole Building
- Detached Garage

7.65 Acres

Land Value	\$159,100
Structure Value	<u>\$130,700</u>
Assessed Value	\$289,800



Rykens RV Park Inc

2512 West 8 St

09.014.400.350

South Dakota Codified Law

10-4-2. Definition of real property for ad valorem taxation purposes.

Real property, for the purposes of ad valorem taxation, includes:

- (1) Land and all rights and privileges thereto belonging;
- (2) Improvements to land and all rights and privileges thereto belonging, consisting of items permanently affixed to and becoming part of the real estate. The term, permanently affixed, refers to the economic life of the improvement rather than perpetuity;
- (3) Mines, minerals, and quarries;
- (4) Buildings and structures which are on foundations, and improvements to buildings and structures including any heating system, air conditioning, ventilation, sanitation, lighting, or plumbing which is part of the building or structure; and
- (5) Mobile homes as defined in § 32-3-1 which are on foundations.

For assessment purposes, a structure is anything constructed or erected from an assembly of materials, which requires a permanent location on or in the ground.

For assessment purposes, a building is a structure designed to stand permanently and cover a space of land which is enclosed by walls and is covered with a roof.

Source: SDC 1939, § 57.0312; SL 1974, ch 88, § 3; SL 1987, ch 29, § 3; SL 1992, ch 74, § 1; SL 1997, ch 51, § 1; SL 2025, ch 44, § 1.

10-5-1. Real estate assessed where situated.

Real estate, unless otherwise provided by law, shall be assessed in the taxing district and by the director of equalization of the subdivision in which it is situated.

Source: SDC 1939, § 57.0323; SL 1989, ch 82, § 41.

10-6-105. Period during which assessment made--Date of assessment.

All real property subject to taxation shall be listed and assessed annually, but the value of such property is to be determined according to its value on the first day of November preceding the assessment.

Source: SL 1897, ch 28, § 6; RPolC 1903, § 2057; RC 1919, § 6671; SL 1919, ch 112, § 1; SDC 1939, § 57.0322; SL 1939, ch 264; SL 1941, ch 333; SL 1943, ch 284; SL 1947, ch 399; SL 1957, ch 458; SL 1967, ch 318; SL 1979, ch 66, § 1; SL 1992, ch 80, § 29; SL 1993, ch 86, § 37; SDCL § 10-6-2; SL 2021, ch 44, § 44.

Rykens RV Park Inc

3900 Alphonse Rd

09.016.225.200

- 69 Campsites
- Storage Warehouse

6.78 Acres

Land Value	\$380,700
Structure Value	<u>\$203,400</u>
Assessed Value	\$584,100



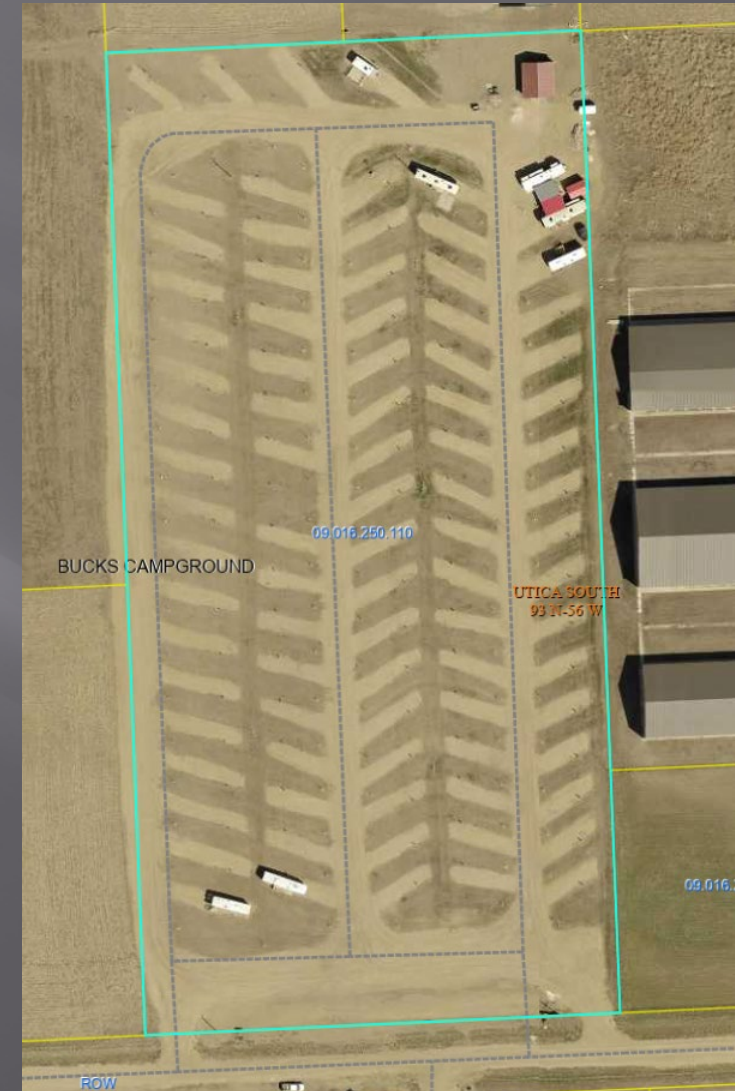
Rykens RV Park Inc

3912 Buck St
09.016.250.110

- 88 Campsites
- Detached Garage

7.93 Acres

Land Value	\$237,900
Structure Value	<u>\$255,600</u>
Assessed Value	\$493,500



Rykens RV Park Inc

324 Doe Ave
09.016.250.160

- 64 Campsites
- Pool

5.67 Acres

Land Value	\$170,100
Structure Value	<u>\$263,000</u>
Assessed Value	\$433,100



Larson's Landing LLC

203 Jake St
09.027.200.200

- 6 Mobile Home Hookups
- 90 Camper Sites
- Community Center
- Mini Storage
- Detached Garage
- Storage Building
- Storage Shed

9.92 Acres

Original Assessment

Land Value	\$248,000
Structure Value	<u>\$678,900</u>
Assessed Value	\$926,900

Assessor's Recommendation

Land Value	\$248,000
Structure Value	<u>\$669,300</u>
Assessed Value	\$917,300



Larson's Landing LLC

203 Jake St
09.027.200.200

South Dakota Codified Law

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For assessment purposes, a structure is anything constructed or erected from an assembly of materials, which requires a permanent location on or in the ground.

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Larson's Landing LLC

09.027.200.345

1.37 Acres

Original Assessment

Land Value	\$ 54,800
Structure Value	\$ 79,900
Assessed Value	\$134,700

Assessor's Recommendation

Land Value	\$ 54,800
Structure Value	\$ 77,700
Assessed Value	\$132,500

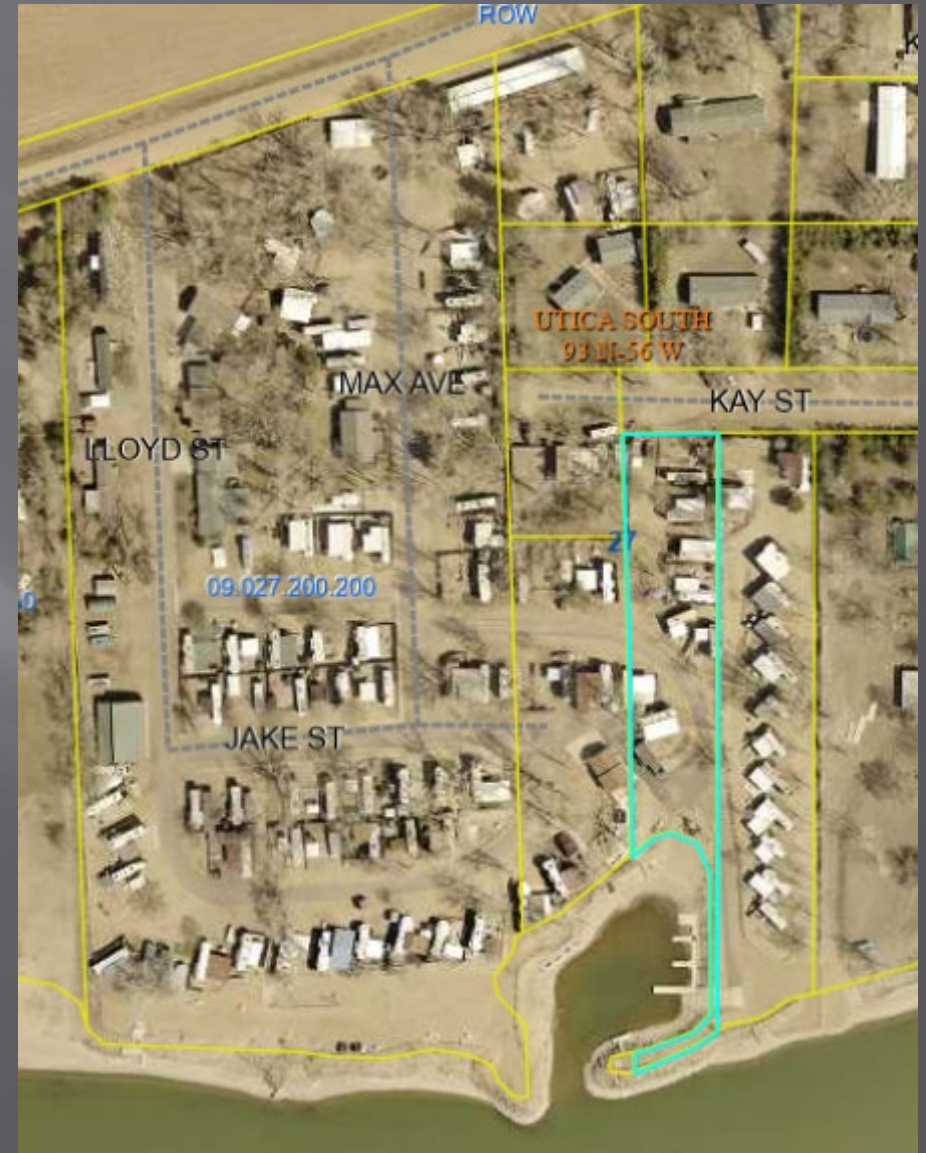


Larson's Landing LLC

09.027.200.353

0.96 Acres

Land Value	\$ 50,700
Structure Value	\$ 24,700
Assessed Value	\$ 75,400



Larson's Landing LLC

09.027.200.355

1.0 Acres

Land Value	\$ 25,000
Structure Value	\$ 40,900
Assessed Value	\$ 65,900



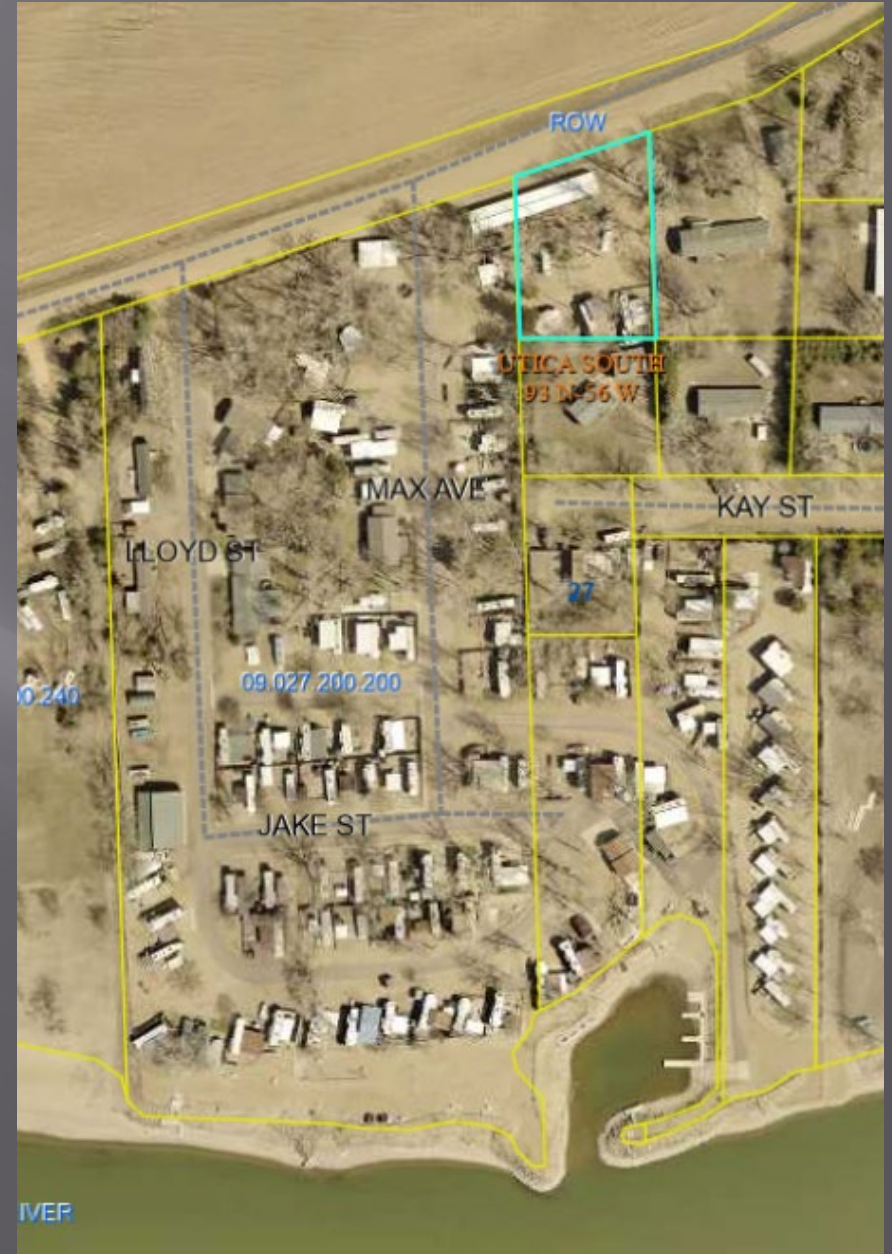
Larson's Landing LLC

99 Max Ave
09.027.200.360

- Mini Storage

0.68 Acres

Land Value	\$ 23,000
Structure Value	<u>\$103,400</u>
Assessed Value	\$126,400



County Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Reason
05.013.400.410	Koster, Gerald Family Trust	NAC	NAC1	NAC	NAC1	Structure Fire
		\$18,200	\$30,500	\$18,200	\$0	
11.037.300.155	Dagly, Carson	NAC	NAC1	NAC	NAC1	Incorrect Property Information
		\$13,800	\$212,000	\$13,800	\$179,600	

2026 Applications
Disabled Veteran Exemption

Valuation Exemption Assessed
\$200,000

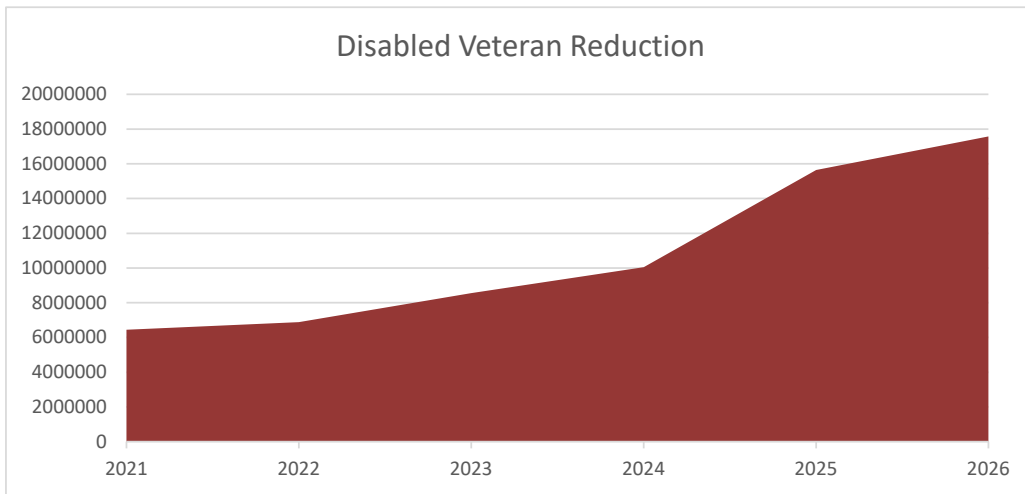
\$164,000	\$164,000	\$0
\$10,800	\$10,800	\$0
\$509,300	\$200,000	\$309,300
\$188,000	\$188,000	\$0
\$404,500	\$200,000	\$204,500
\$312,800	\$200,000	\$112,800
\$78,364	\$50,200	\$28,164
\$50,300	\$50,300	\$0
\$22,900	\$22,900	\$0
\$145,342	\$56,400	\$88,942
\$155,000	\$155,000	\$0
\$135,000	\$135,000	\$0
\$98,390	\$59,700	\$38,690
\$336,900	\$200,000	\$136,900
\$352,400	\$200,000	\$152,400
\$189,900	\$189,900	\$0
\$376,800	\$200,000	\$176,800
\$1,106,400	\$200,000	\$906,400
\$267,700	\$200,000	\$67,700
\$324,300	\$200,000	\$124,300
\$338,900	\$200,000	\$138,900
\$336,399	\$200,000	\$136,399
\$120,300	\$18,600	\$101,700
\$296,600	\$200,000	\$96,600
\$475,300	\$200,000	\$275,300
\$269,383	\$200,000	\$69,383
\$347,100	\$200,000	\$147,100
\$299,300	\$200,000	\$99,300
\$329,300	\$200,000	\$129,300
\$626,500	\$200,000	\$426,500
\$292,700	\$200,000	\$92,700
\$273,450	\$200,000	\$73,450
\$132,719	\$18,000	\$114,719
\$140,000	\$140,000	\$0
\$243,800	\$200,000	\$43,800
\$95,100	\$95,100	\$0
\$61,100	\$61,100	\$0
\$4,800	\$4,800	\$0
\$124,100	\$124,100	\$0
\$199,900	\$199,900	\$0
\$341,700	\$200,000	\$141,700
\$308,900	\$200,000	\$108,900
\$301,400	\$200,000	\$101,400
\$114,600	\$114,600	\$0
\$549,000	\$200,000	\$349,000
\$104,100	\$104,100	\$0
\$241,800	\$200,000	\$41,800
\$389,700	\$200,000	\$189,700

\$331,500	\$200,000	\$131,500
\$216,800	\$200,000	\$16,800
\$153,300	\$153,300	\$0
\$168,500	\$168,500	\$0
\$562,600	\$200,000	\$362,600
\$151,400	\$151,400	\$0
\$225,100	\$200,000	\$25,100
\$254,200	\$200,000	\$54,200
\$279,100	\$200,000	\$79,100
\$12,200	\$12,200	\$0
\$96,700	\$96,700	\$0
\$116,700	\$116,700	\$0
\$321,100	\$200,000	\$121,100
\$233,100	\$200,000	\$33,100
\$115,400	\$115,400	\$0
\$160,700	\$160,700	\$0
\$176,800	\$176,800	\$0
\$18,300	\$18,300	\$0
\$227,600	\$200,000	\$27,600
\$225,600	\$200,000	\$25,600
\$220,500	\$200,000	\$20,500
\$282,800	\$200,000	\$82,800
\$235,300	\$200,000	\$35,300
\$257,000	\$200,000	\$57,000
\$308,900	\$200,000	\$108,900
\$319,900	\$200,000	\$119,900
\$97,600	\$97,600	\$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
\$502,800	\$200,000	\$302,800
\$304,100	\$200,000	\$104,100
\$365,700	\$200,000	\$165,700
\$367,300	\$200,000	\$167,300
\$176,400	\$176,400	\$0
\$310,400	\$200,000	\$110,400
\$219,800	\$200,000	\$19,800
\$180,800	\$180,800	\$0
\$229,900	\$200,000	\$29,900
\$339,000	\$200,000	\$139,000
\$520,400	\$200,000	\$320,400
\$192,900	\$192,900	\$0
\$259,300	\$200,000	\$59,300
\$224,100	\$200,000	\$24,100
\$194,300	\$194,300	\$0
\$322,600	\$200,000	\$122,600
\$289,000	\$200,000	\$89,000
\$280,700	\$200,000	\$80,700
\$304,400	\$200,000	\$104,400
\$297,800	\$200,000	\$97,800
\$405,400	\$200,000	\$205,400
\$215,500	\$200,000	\$15,500

\$351,600	\$200,000	\$151,600
\$317,200	\$200,000	\$117,200
\$314,500	\$200,000	\$114,500
\$27,900,247	\$17,574,500	\$10,325,747
Valuation	Exemption	Assessed

100 Total Applications
 19 New applications
 3 Denied
 1 Moved
 1 Removal

Can NOT get Dis Vet on AG



2026

Paralegic 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	

2026 Commission Report

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	

2026 Commission Report

E1	09.002.300.100	Yankton Thrive Inc	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	Yankton	100
E5	11.025.400.150	Rahn, Rodney A	Dubuque	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

2026 Commission Report

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	
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	
E5	78.060.003.300	Iglesia Pentecostal Fuente De Vida Inc	Yankton	100	
E1	78.065.010.050	Sacred Heart Hospital	Yankton	99.11% of Benedictine Center 92.03% of Pavillion Building & 72.75% 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	TIF 11

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E5	78.235.000.055	Calvary Baptist Church Yankton	Yankton	100	
E1	78.245.500.026	Sacred Heart Health Services	Yankton	91% 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	
E5	78.340.007.040	Riverview Park Reformed Church	Yankton	100	
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	River City Domestic Violence Center	Yankton	100	
E1	78.660.001.025	River City Domestic Violence Center	Yankton	100	

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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	
E5	78.735.000.030	River City 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	City of Yankton	Yankton	100	
E5	78.790.049.120	First Congregational Church of Yankton	Yankton	100	
E1	78.790.050.010	City of Yankton	Yankton	100	
E5	78.790.050.160	Christ Episcopal Church	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	TIF 11
E1	78.930.008.117	Yankton Thrive Inc	Yankton	0	TIF 11
E1	78.930.008.118	Yankton Thrive Inc	Yankton	0	TIF 11
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	

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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	The Church of Jesus Christ 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	TIF 11
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	