

Agenda

Yankton Consolidated Board of Equalization

12:00 PM, Friday, April 29, 2022

Commission Chamber

Yankton County Government Center

Meeting chaired by: Joe Healy, Chair

01 Call to order: 12:00 PM **PLEDGE OF ALLEGIANCE**

02 Roll Call: _____ Wanda Howey-Fox _____ Dan Klimisch _____ Don Kettering
_____ Cheri Loest _____ Joe Healy _____ Bridget Benson
_____ Nathan Johnson _____ Tony Maibaum
_____ Sarah Carda _____ Mike Villanueva (alt)

AGENDA ITEMS – TIMES ARE APPROXIMATE

*INDICATES APPELLANT AGREES WITH DOE RECOMMENDATION

No.	Time	Item Description	
03	12:00 PM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Healy
04	12:05 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	12:10 PM	Presentation
06	12:30 PM	Clay Dunes Inc – Parcel 78.980.006.070
07	12:40 PM	East Eight LLC – Parcel 78.720.012.020
08	12:50 PM	First National Bank South Dakota – Parcel 78.790.024.010
09	1:00 PM	Hiltner, Evangeline E – Parcel 78.180.003.070
10	1:10 PM	Kappel, Kimberlee A – Parcel 78.820.007.070
11	1:20 PM	Yaggie, Jason J – 78.790.049.030
12	1:30 PM	Yaggie, Jason J – Parcel 78.430.016.100
13	1:40 PM	Jorgensen, Gayle – Parcel 78.430.054.130
14	1:50 PM	Hubert Real Estate LLC – Parcel 78.732.100.110
15	2:00 PM	Williams & Company CPA PC – Parcel 78.732.100.160
16	2:10 PM	Mona’s LLC – Parcel 78.732.100.120
17	2:20 PM	Mona’s LLC – Parcel 78.732.100.130
18	2:30 PM	Mona’s LLC – Parcel 78.732.100.150
19	2:40 PM	St Joe’s Association LLC – Parcel 78.732.100.100
20	2:50 PM	St Joe’s Association LLC – Parcel 78.732.100.170
21	3:00 PM	Mona’s LLC – Parcel 78.245.000.120
22	3:10 PM	Gehm, Robert – Parcel 78.685.013.040 – Owner Occupied Status
23	3:20 PM	Zamora, Lorena – Parcel 78.240.085.100 – Owner Occupied Discussion
24	3:30 PM	Board Decisions
25	3:45 PM	Bernard Properties II LLC – Parcel 78.170.002.115* Sunrise LTD – 78.383.001.150* Sunrise II Limited Partnership – Parcel 78.383.001.100*
26	3:50 PM	Public Comments

County Board of Equalization

Meeting chaired by: Joe Healy, Chair

01 Call to order: 4:00 PM

02 Roll Call: _____ Cheri Loest _____ Don Kettering
 _____ Dan Klimisch _____ Wanda Howey-Fox _____ Joe Healy

No.	Time	Item Description	
03	4:00 PM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Healy
04	4:05 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	4:10 PM	Cook, Troy C – Parcel 01.001.200.100, Add Omitted	
06	4:15 PM	Kleinschmidt, Dennis Sr – Parcel 09.016.999.255*	
07	4:20 PM	Board Decisions	
08	4:25 PM	Tax Freeze, Veteran's Exemption, Paraplegic, Exemptions	
09	4:40 PM	Public Comment	

YANKTON COUNTY BOARD OF EQUALIZATION PRESENTATION



April 29, 2022 – 12:00 PM

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 (10-6-1.3)

10-6-1.3.

"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.

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

The State of South Dakota does not collect or spend any property taxes

How Levies Respond



YANKTON COUNTY CONSOLIDATED BOARD



April 29, 2022 – 12:00 PM

Commission Chambers
Yankton County Government Center

Clay Dunes Inc

2410 Broadway Ave

78.980.006.070



Built 1992

Land Value	\$ 175,300
Structure Value	<u>\$1,548,600</u>
Assessed Value	\$1,723,900
Per sf: (25,724 sf.)	\$ 60.20 sf.

East Eight LLC

611 West 23rd St

78.720.012.020



Built 2014

Land Value	\$ 152,500
Structure Value	<u>\$1,967,400</u>
Assessed Value	\$2,119,900
Per sf: (32,490 sf.)	\$ 60.55 sf.

Comparable Assessment

2607 Broadway Avenue



Built 2003

Land Value	\$184,000
Structure Value	<u>\$2,557,700</u>
Total Value	\$2,741,700
Per SF: (35,691 sf.)	\$71.66 sf.

Comparable Sale

1210 Broadway Avenue



Built 1952

Sale Price

\$1,400,000

Sale Date

12/14/2021

Per SF: (12,949 sf.)

\$90.13 sf.



Tourism

An Evolving Approach Leads To Record Numbers



South Dakota was the first state to be declared fully recovered from the pandemic with regards to getting tourism back up and running. As the 2021 year progressed and COVID-19 restrictions loosened, the South Dakota tourism department transitioned from their original "Great Places are Waiting" messaging to a more active message of rediscovery with the "Go Great Places" campaign. The state set records in visitor spending and total visitation in 2021. South Dakota had 13.8 million visitors in 2021 and those visitors spent \$4.6 billion – both are more than 30% increases over 2020 and record numbers for the state.



One of the biggest drivers of tourism was the resurgence of commercial flying. The state of South Dakota had nearly 850,000 airport arrivals in 2021.

Yankton Thrive's Tourism department utilized a co-operative advertising strategy with the state of South Dakota in 2021. This co-op campaign included the following advertising mediums: Google Ad search, social media posts and videos, digital display (banner and panel ads that you see on websites), email marketing and online travel advertising (Expedia, Travelocity, etc.), & traditional advertising (radio, print, TV).

LOCAL TOURISM IN 2021 - BY THE NUMBERS



BBB Taxable Sales ~ \$57.7 Million

↑ 23.4% Increase from 2020



Lodging Taxable Sales ~ \$8 Million

↑ 23.7% Increase from 2020



Tourism Taxable Sales ~ \$10 Million

↑ 31.1% Increase from 2020

Website Stats: visityanktonsd.com



10.2 Million Impressions



824,829 User Interactions



6,215 User Transactions

No Income Provided After Multiple Attempts

March 17

March 21

April 19

Summary:

2410 Broadway Avenue
611 West 23rd Street
78.720.012.020 & 78.980.006.070

78.980.006.070: \$60.20 *sf.*

78.720.012.020: \$60.55 *sf.*

Comp Assessment: \$71.66 *sf.*

Comp Sale: \$90.13 *sf.*

First National Bank South Dakota

320 Broadway Avenue

78.790.024.010

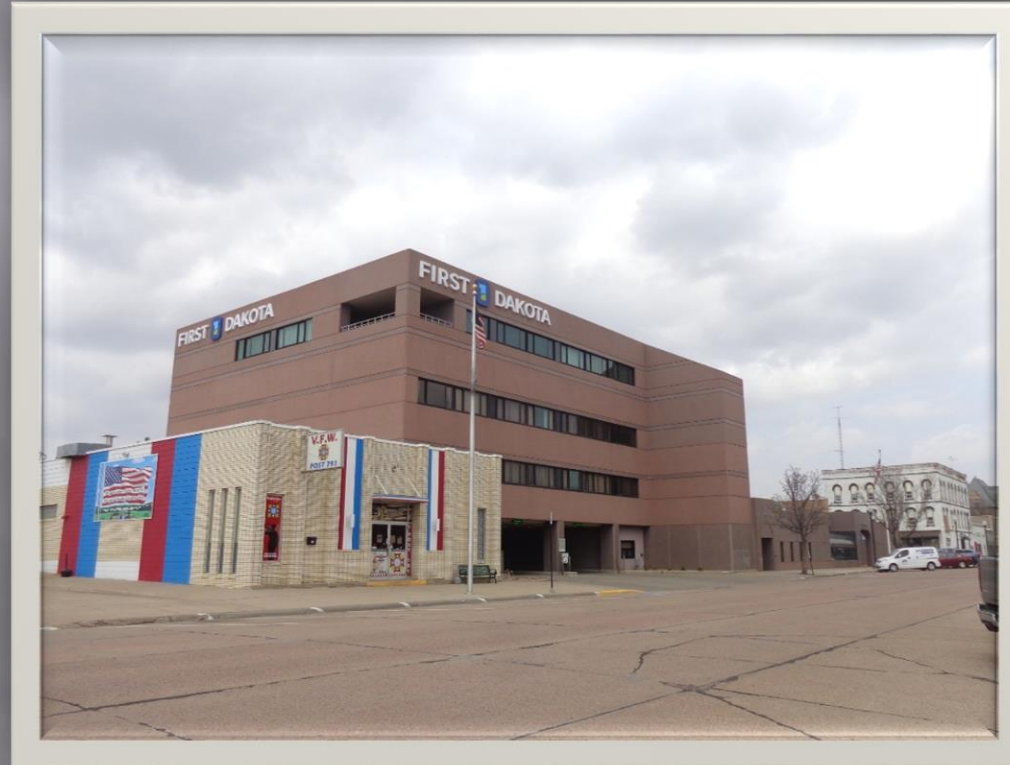


Built 1984

Land Value	\$167,000
Structure Value	<u>\$1,968,700</u>
Assessed Value	\$1,723,900
Per sf: (27,101 sf.)	\$ 72.64 sf.

Comparable Assessment 1

225 Cedar Street



Built 1963

Land Value	\$100,100
Structure Value	<u>\$3,599,300</u>
Total Value	\$3,699,400
Per SF: (43,607 sf.)	\$82.54 sf.

Comparable Assessment 2

110 Cedar Street



Built 1980

Land Value:	\$66,000
Structure Value:	<u>\$304,800</u>
Total Value	\$370,800
Per SF: (3,864 sf.)	\$78.88 sf.

Comparable Assessment 3

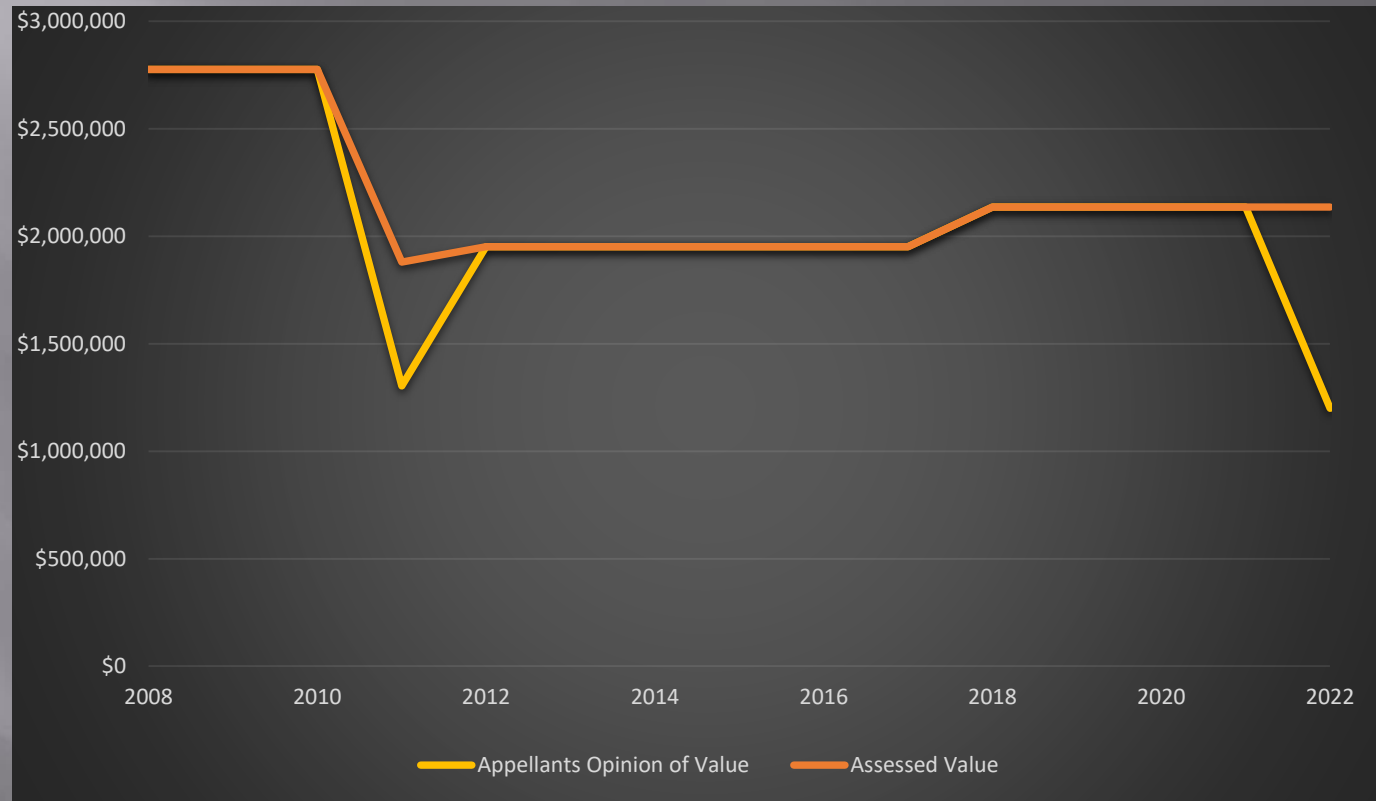
609 West 21st Street



Built 1981

Land Value:	\$61,500
Structure Value:	<u>\$604,200</u>
Total Value	\$665,700
Per SF: (8,040 sf.)	\$75.15 sf.

Appellants Opinion of Value



Income Analysis:

320 Broadway Avenue

Total Potential Income:

Market rent @13.38sf *27,101sf	\$362,611
--------------------------------	-----------

Less 10% vacancy	(\$36,261)
------------------	------------

Less Operating Expenses:

\$3 sf x 27,101 sf	<u>(\$81,303)</u>
--------------------	-------------------

Net Operating Income	\$245,047
----------------------	-----------

Capitalized at 7.8%

\$245,047 / 7.8%

Estimated value	<u>\$3,141,628</u>
-----------------	--------------------

Total value	\$3,141,628
-------------	-------------

Less land	<u>(\$167,000)</u>
-----------	--------------------

Value attributed to improvements	\$2,974,628
----------------------------------	-------------

\$2,974,628 / 27,101 sf	\$109.76
-------------------------	----------



Community & Economic
Development
PO Box 176
416 Walnut Street
Yankton, SD 57078-0176
(605) 668-5251

PERMIT

BLDG-21-0331

Commercial - Alteration/Repair

PROJECT NAME: COMMERCIAL ALTERATION/REPAIR

ISSUED: 12/29/2021

SITE ADDRESS: 320 BROADWAY AVE

EXPIRES: 06/27/2022

PROJECT DESCRIPTION: 2ND FLOOR REMODEL

PARCEL NUMBER: 78.790.024.010

ZONING: B-3

LEGAL DESCRIPTION: LTS 1 THRU 7 EXC LT H-1 IN LT 1 & N 22' W100' LT 8 BLK 24 TODD'S

APPLICANT: FIEGEN CONSTRUCTION
3712 S. WESTERN AVE. STE 200
SIOUX FALLS, SD 57105
605.335.6000

OWNER: FIRST NATIONAL BANK
320 BROADWAY
YANKTON, SD 57078

CONTRACTOR: FIEGEN CONSTRUCTION
3712 S. WESTERN AVE. STE 200
SIOUX FALLS, SD 57105
605.335.6000

FEES:	<u>Paid</u>	<u>Due</u>
Building Permit		\$1,225.00
Totals :		\$1,225.00

VALUATIONS:

Entered Valuation	692,000.00	\$692,000.00
Total:		\$692,000.00

I hereby certify that I have read and examined this application and know the same to be true and correct. All provisions of Laws and Ordinances governing this type of work will be complied with whether specified herein or not. The granting of a permit does not presume to give authority to violate or cancel the provisions of any other state/local law regulating construction or the performance of construction.

Contractor / Authorized Agent: FIEGEN CONSTRUCTION TRENT CHRISTENSEN 12/29/21

Permit Issued By: Gregg Homstad

Date: 12/29/2021

Digitally signed by Gregg Homstad
DN: cn=Gregg Homstad, o=City of Yankton, ou=Community
Development, email=Gregg.Homstad@cityofyankton.org
Date: 2021.12.29 11:51:58 -0500

Summary:

320 Broadway Avenue

78.790.024.010

<i>Subject:</i>	<i>\$72.64 sf.</i>
Comp 1:	\$82.54 sf.
Comp 2:	\$78.88 sf.
Comp 3:	\$75.15 sf.
Income:	\$109.76 sf.

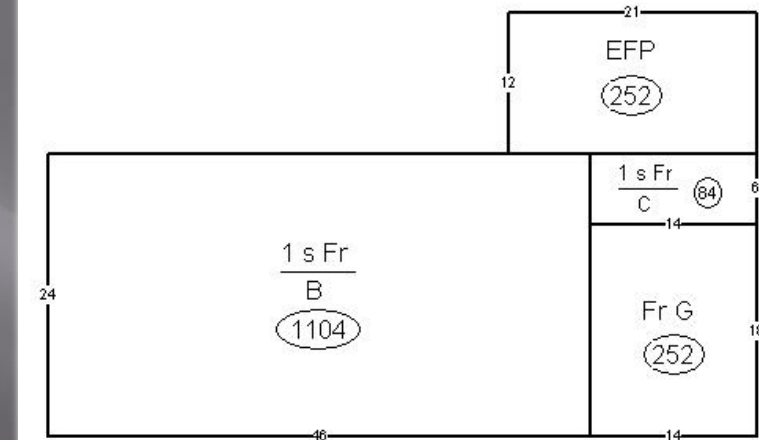
Evangeline E Hiltner

901 East 13 St

78.180.003.070



Built 1968



Land Value	\$ 19,300
Structure Value	<u>\$138,700</u>
Assessed Value	\$158,000
Per sf: (1,188 sf.)	\$116.75 sf.

Comparable Sale 1

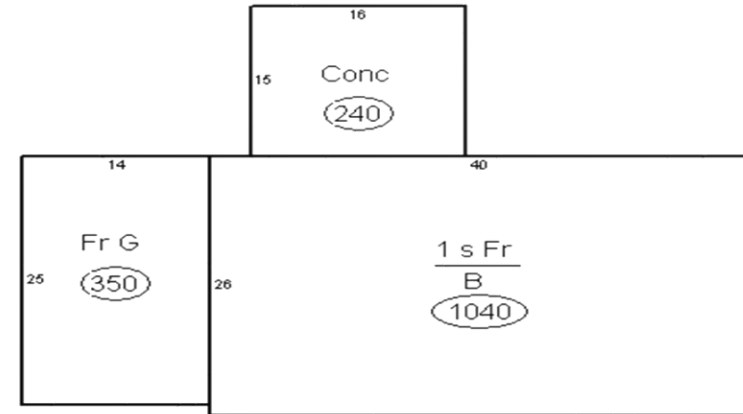
1903 Peninah St

78.850.008.120



05 02 2014

Built 1970

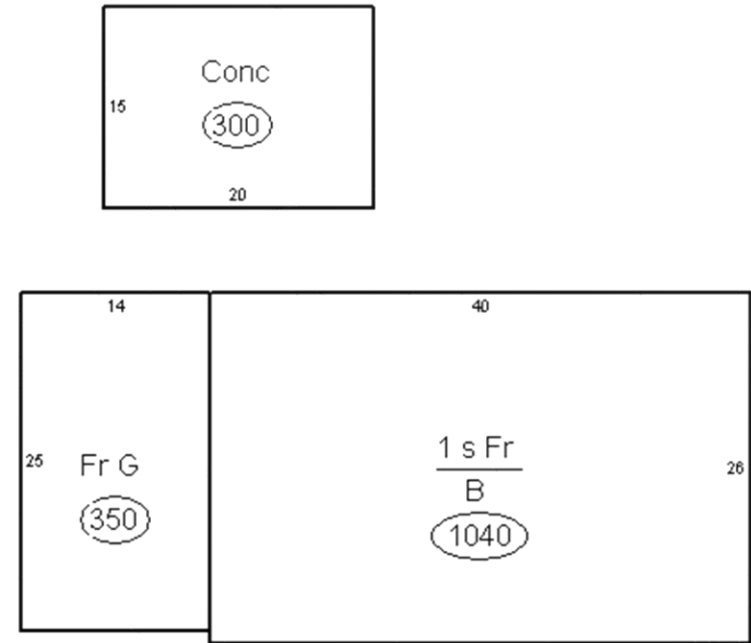


Sale Price:	\$ 199,900
Sale Date:	7/27/2021
Per sf: (1,040 sf.)	\$177.60 sf

Comparable Sale 2

1907 Peninah St

78.850.008.100



Built 1970

Sale Price:

\$ 199,650

Sale Date:

5/07/2021

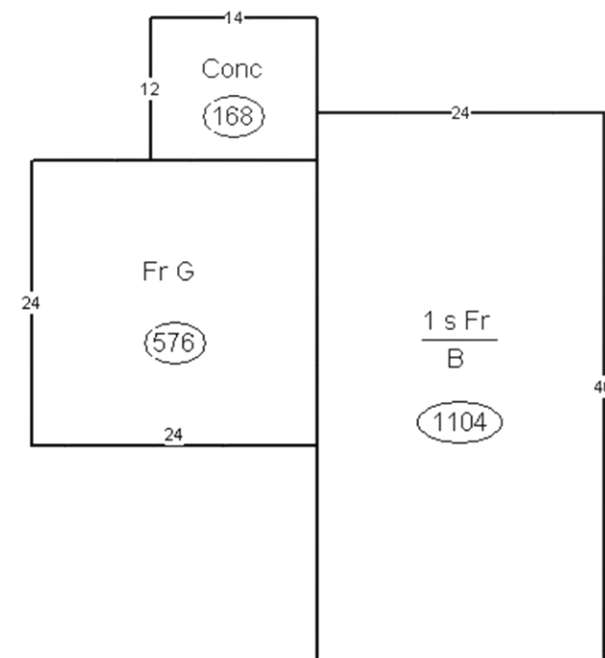
Per sf: (1,040 sf.)

\$177.35 sf.

Comparable Sale 3

608 Burgess Rd

78.280.004.080

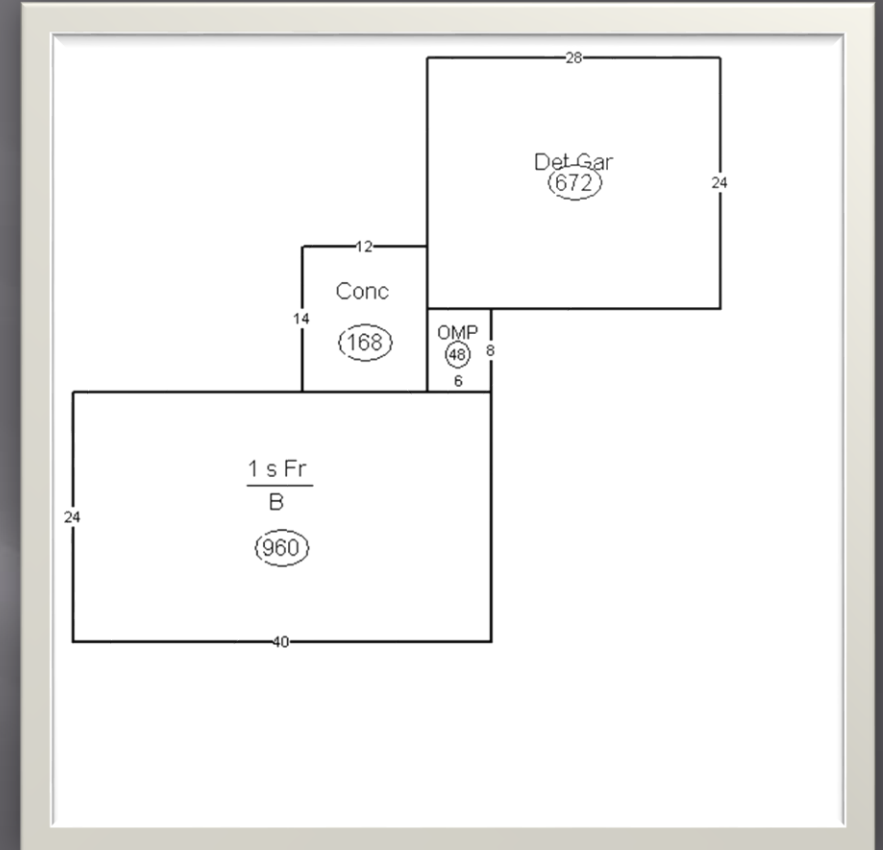


Built 1965

Sale Price:	\$ 180,000
Sale Date:	6/11/2021
Per sf: (1,104 sf.)	\$141.39 sf.

Comparable Sale 4

109 Anchor Dr
78.050.001.120



Built 1970

Sale Price:	\$ 169,900
Sale Date:	7/21/2021
Per sf: (960 sf.)	\$158.33 sf.

901 East 13 St

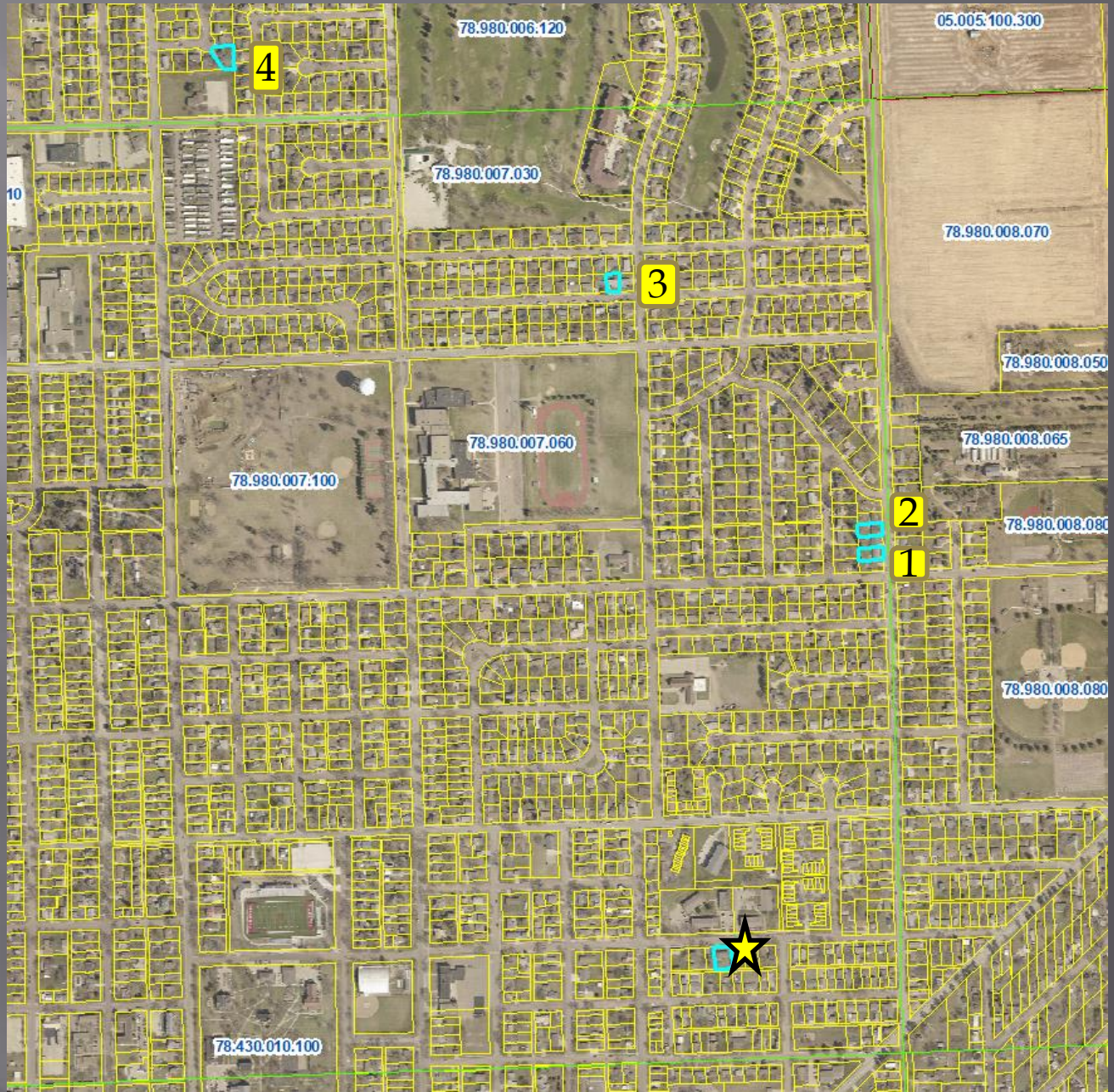
Subject: \$116.75 sf.

Sale 1: \$177.60 sf.

Sale 2: \$177.35 sf.

Sale 3: \$141.39 sf.

Sale 4: \$158.33 sf.



Kimberlee Kappel and John D Mattacola

1204 Walnut St

78.820.007.070



Built 1951

Land Value:	\$26,600
Structure Value:	<u>\$192,600</u>
Assessed Value:	\$219,200
Per sf: (1,691 sf.)	\$113.90 sf.

Market Neighborhood

78.820.007.070

2020 Sales**2021 Sales****2022 Sales**

1	\$	100,000	\$	95,000	\$	166,000
2	\$	111,000	\$	119,000	\$	189,900
3	\$	123,400	\$	124,900	\$	200,000
4	\$	125,000	\$	130,000	\$	241,000
5	\$	125,000	\$	141,000	\$	307,500
6	\$	127,000	\$	147,000		
7	\$	130,000	\$	150,000		
8	\$	135,000	\$	154,900		
9	\$	140,000	\$	155,000		
10	\$	151,000	\$	158,750		
11	\$	152,400	\$	162,000		
12	\$	154,000	\$	164,000		
13	\$	160,000	\$	166,000		
14	\$	168,000	\$	170,000		
15	\$	170,000	\$	171,000		
16	\$	192,000	\$	172,500		
17	\$	203,000	\$	175,000		
18	\$	205,000	\$	179,900		
19	\$	208,000	\$	180,000		
20	\$	214,500	\$	183,000		
21	\$	275,000	\$	183,900		
22			\$	185,000		
23			\$	190,000		
24			\$	205,000		
25			\$	219,500		
26			\$	234,000		
27			\$	245,000		
28			\$	250,000		
29			\$	260,500		
30			\$	265,000		
31			\$	389,900		
<hr/>						
Median	\$	152,400	\$	172,500	\$	200,000
				13% increase		16% increase

1950-1970 1 Story

78.820.007.070

2020 Sales

1	\$	125,000
2	\$	125,000
3	\$	130,000
4	\$	140,000
5	\$	151,000
6	\$	154,000
7	\$	192,000
8	\$	275,000
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		

2021 Sales

\$	95,000
\$	119,000
\$	124,900
\$	147,000
\$	154,900
\$	162,000
\$	164,000
\$	166,000
\$	170,000
\$	171,000
\$	172,500
\$	175,000
\$	183,000
\$	183,900
\$	185,000
\$	190,000
\$	205,000
\$	219,500

2022 Sales

\$	63,300
\$	200,000
\$	241,000

Median \$ 145,500

\$ 170,500

17% increase

\$ 200,000

17% increase

Comparable Sale 1

1216 Walnut St
78.820.007.010



Built 1964

Sale Price:	\$245,000
Sale Date:	7/14/2021
Per sf: (1,357sf.)	\$167.50 sf.

Comparable Sale 2

1708 Douglas Ave
78.360.012.140

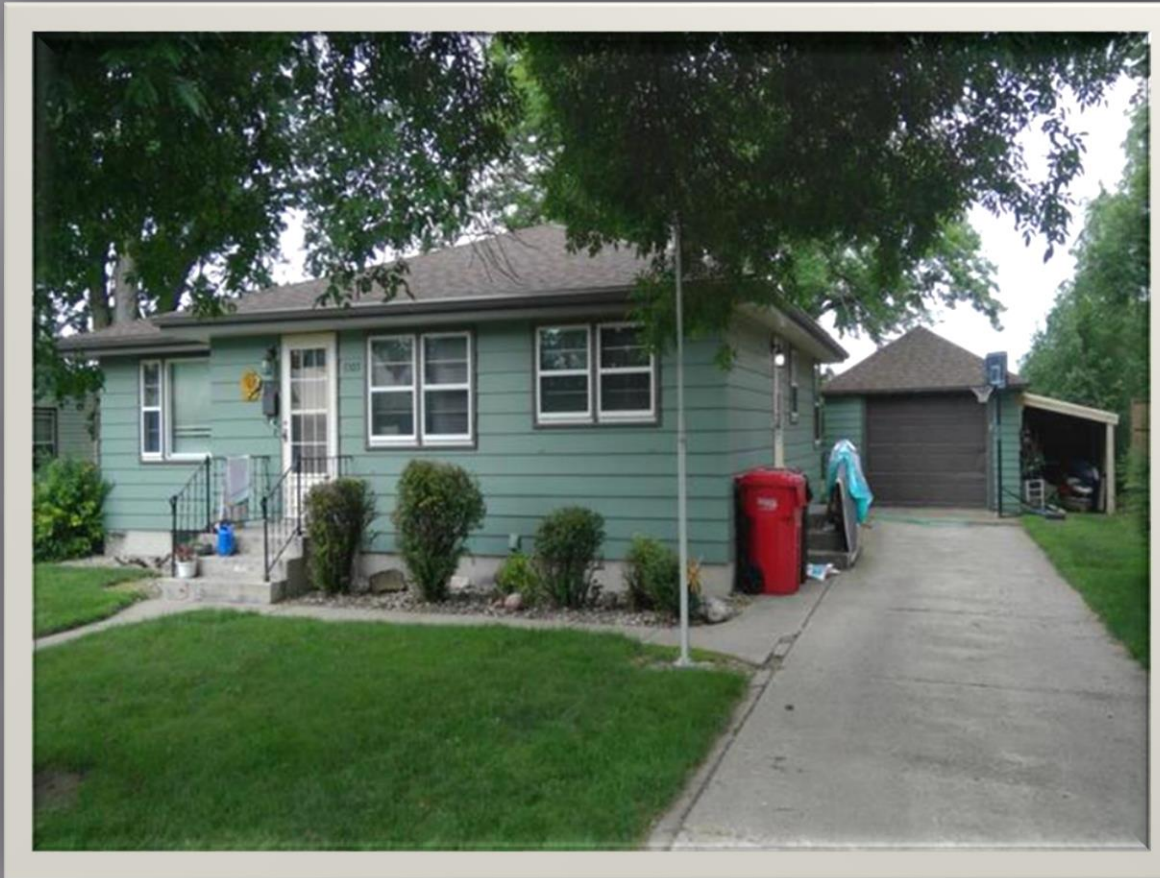


Built 1953

Sale Price:	\$172,500
Sale Date:	12/04/2020
Per sf: (1,104sf.)	\$143.66 sf.

Comparable Sale 3

1105 Cedar St
78.820.004.120

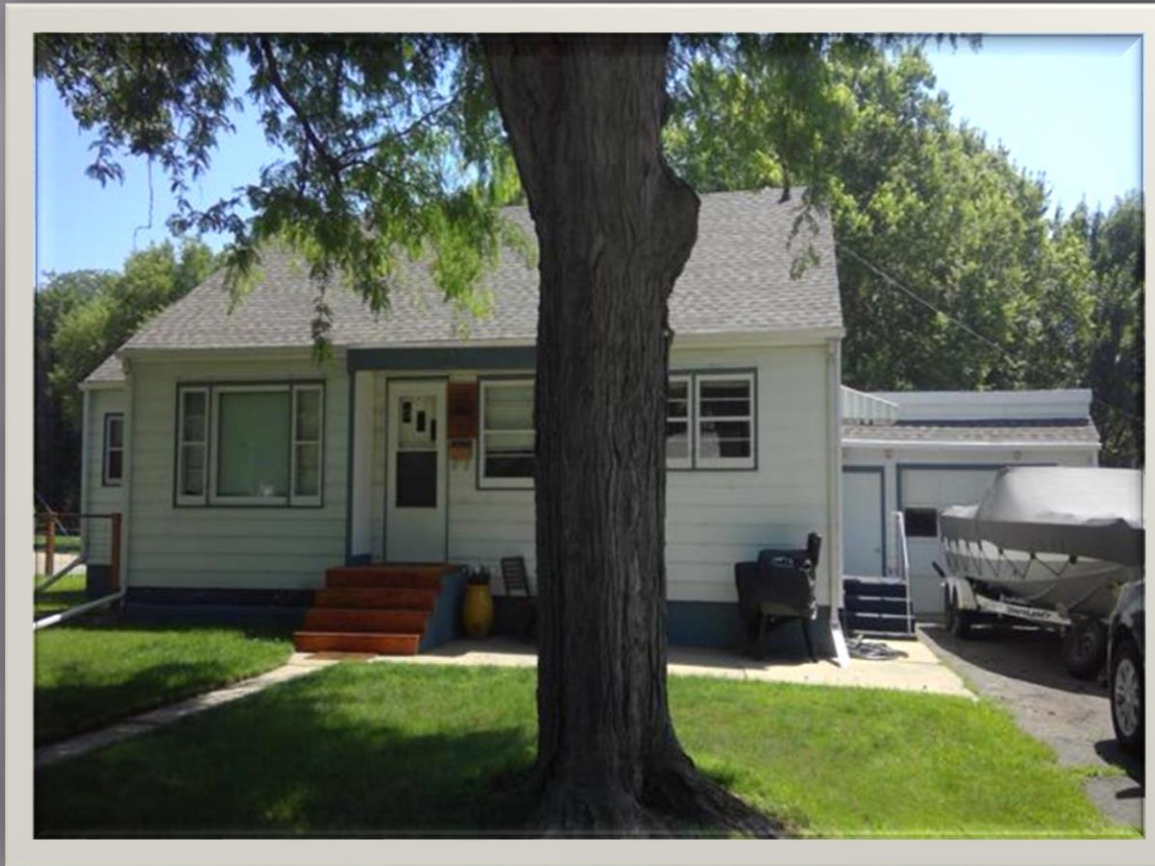


Built 1954

Sale Price:	\$185,000
Sale Date:	8/06/2021
Per sf: (1,224sf.)	\$135.78 sf.

Comparable Sale 4

1216 Cedar St
78.820.008.020



Built 1952

Sale Price:	\$166,000
Sale Date:	4/16/2021
Per sf: (1,200sf.)	\$127.42 sf.

Summary:

1204 Walnut St

78.820.007.070

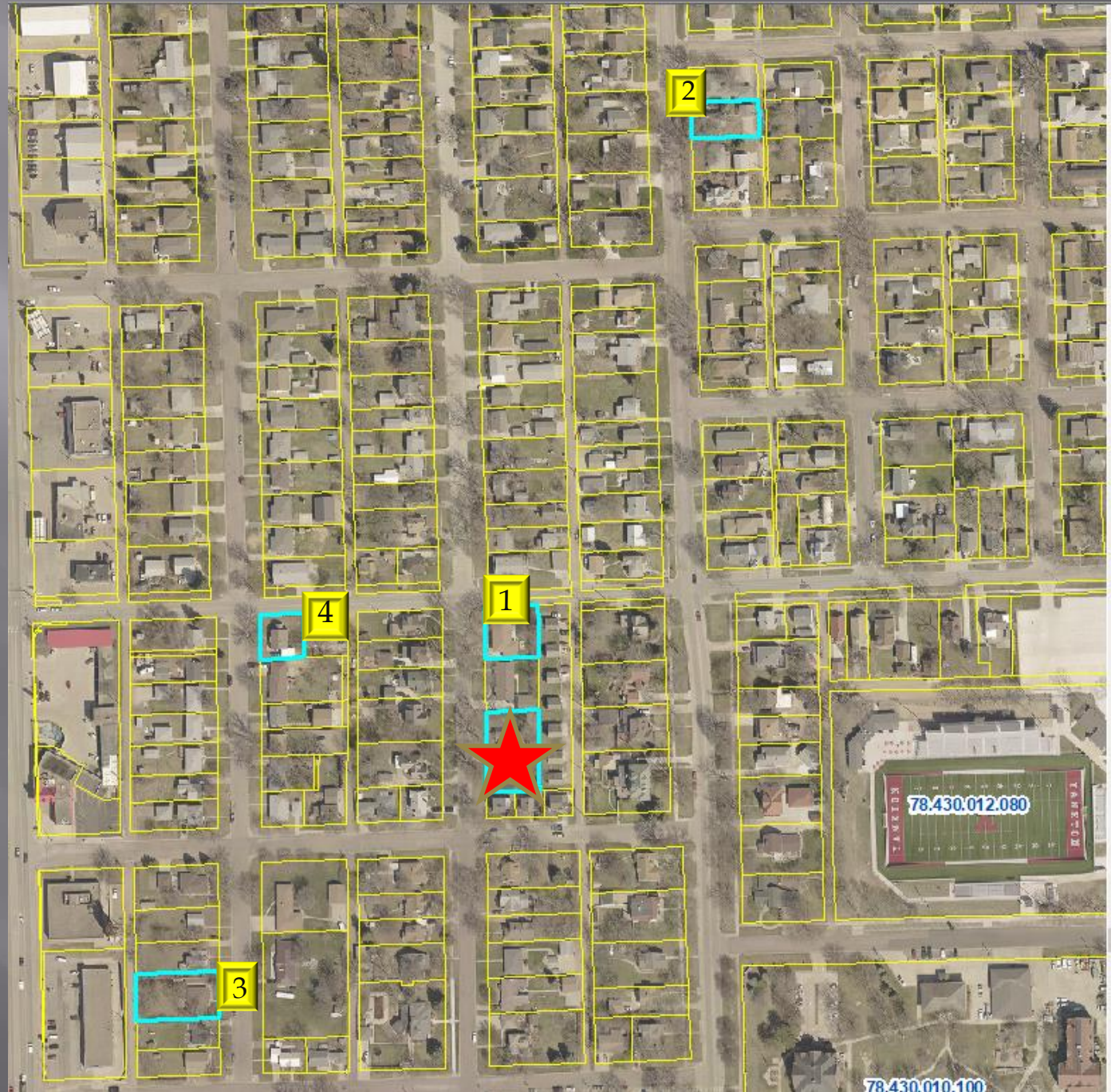
Subject: \$113.90 sf.

Sale 1: \$167.50 sf.

Sale 2: \$143.66 sf.

Sale 3: \$135.78 sf.

Sale 4: \$127.42 sf.



Jason Yaggie

514 Cedar St

78.790.049.030



Built 1882

Original Assessment:

Land Value	\$10,200
Structure Value	<u>\$89,000</u>
Assessed Value	\$99,200
Per sf: (1,408 sf.)	\$63.21 sf.

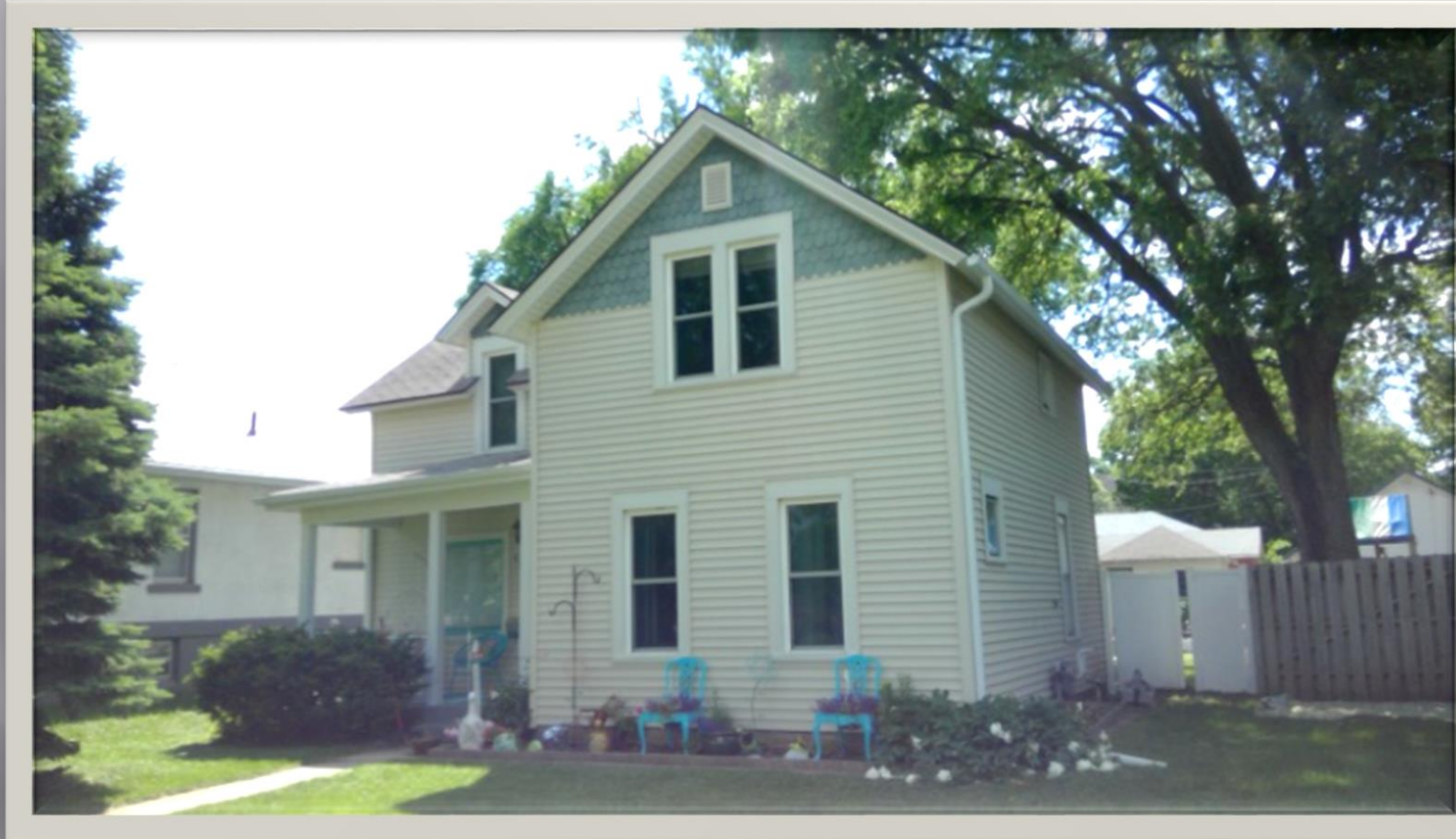
Assessor's Recommendation:

Land Value	\$10,200
Structure Value	<u>\$83,200</u>
Assessed Value	\$93,400
Per sf: (1,408 sf.)	\$59.09 sf.

Comparable Sale 1

603 Capital St

78.430.006.110



Built 1900

Sale Price:	\$160,000
Sale Date:	5/13/2021
Per sf: (1428 sf.)	\$104.90sf.

Comparable Sale 2

605 Cedar St

78.790.059.120



Built 1920

Sale Price:	\$139,900
Sale Date:	9/30/2021
Per sf: (1096 sf.)	\$118.34 sf.

Comparable Sale 3

216 West 6 St

78.790.058.080



Built 1916

Sale Price:	\$179,500
Sale Date:	6/16/2021
Per sf: (1074 sf.)	\$154.56 sf.

Comparable Sale 4

306 East 10th St

78.430.034.100



Built 1926

Sale Price:	\$160,900
Sale Date:	6/16/2021
Per sf: (1292 sf.)	\$118.81sf.

Summary:

514 Cedar St
78.790.049.030

Subject:

Current: \$63.21 sf.

Recommendation: \$59.09 sf.

Sale 1: \$104.90 sf.

Sale 2: \$118.34 sf.

Sale 3: \$154.56 sf.

Sale 4: \$118.81 sf.



Jason Yaggie

208 East 9 St

78.430.016.100



Built 1912

Land Value:	\$16,500
Building Value:	<u>\$155,900</u>
Assessed Value:	\$172,400
Per sf: (2457 sf.)	\$63.45 sf.

Comparable Sale 1

516 Pine St
78.430.029.010



Built 1889

Sale Price:	\$210,000
Sale Date:	8/13/2021
Per sf: (1804 sf.)	\$110.75 sf.

Comparable Sale 2

401 Locust St

78.940.038.110



Built 1905

Sale Price:	\$198,000
Sale Date:	11/24/2021
Per sf: (2028 sf.)	\$88.41 sf.

Comparable Sale 3

609 Pearl St
78.430.043.130



Built 1880

Sale Price:	\$80,000
Sale Date:	2/19/2021
Per sf: (920 sf.)	\$67.17 sf.

Comparable Sale 4

600 East 6 St

78.430.066.080



Built 1900

Sale Price:	\$105,000
Sale Date:	12/14/2020
Per sf: (1184 sf.)	\$79.39 sf.

Summary:

208 East 9th St
78.430.016.100

Subject:

Current: \$63.45 sf.

Sale 1: \$110.75 sf.

Sale 2: \$88.41 sf.

Sale 3: \$67.17 sf.

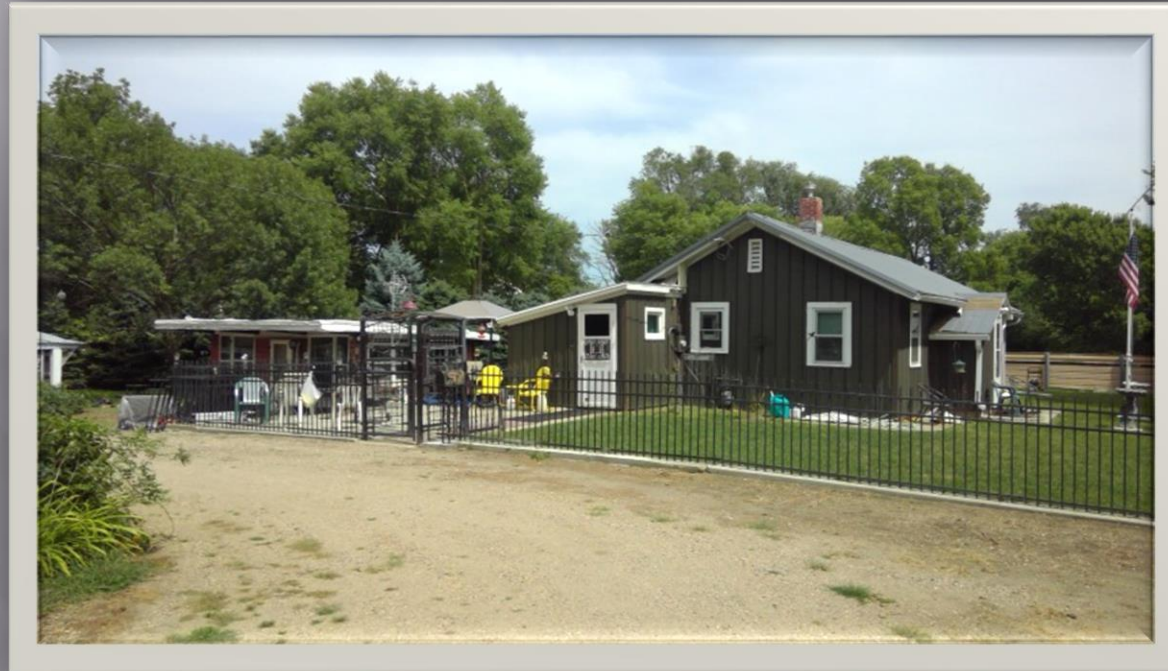
Sale 4: \$79.39 sf.



Gayle Jorgensen

709 Picotte St

78.430.054.130



Built 1936

Original Assessment:

Land Value	\$ 6,700
Structure Value	<u>\$57,500</u>
Assessed Value	\$64,200
Per sf: (1,092 sf.)	\$52.66 sf.

Assessor's Recommendation:

Land Value	\$ 6,700
Structure Value	<u>\$48,900</u>
Assessed Value	\$55,600
Per sf: (1,092 sf.)	\$44.78 sf.

Hubert Real Estate LLC

605 East 4th Street, Suite 1

78.732.100.110



Built 2020

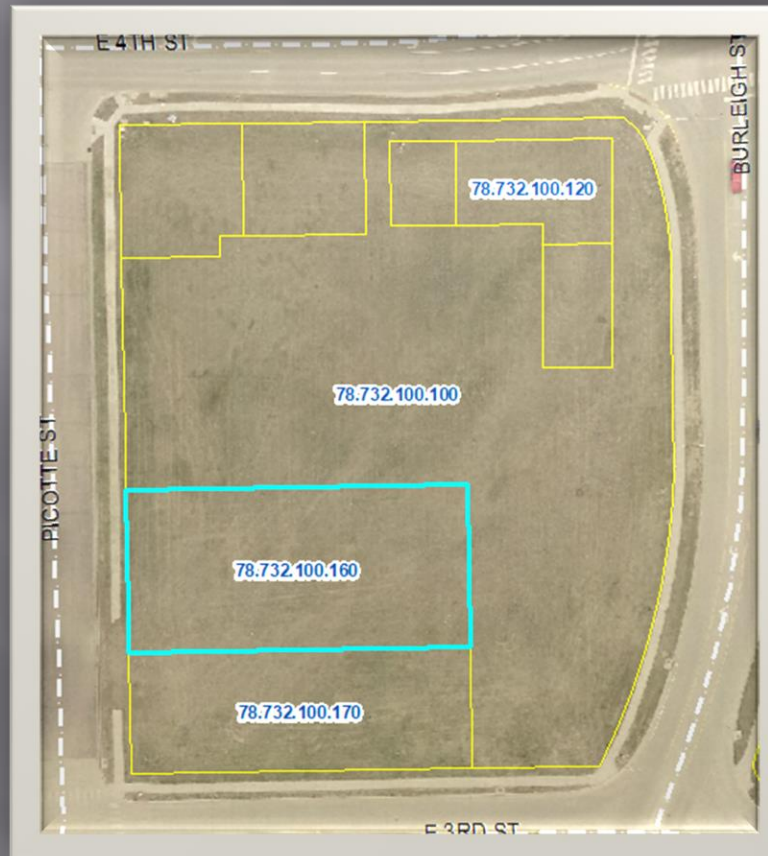
Land Value	\$ 6,900
Structure Value	\$ 95,300
Total Value	\$102,200
Land per sf: (1,967sf.)	\$3.50 sf.

Sale Date	12/11/2020
Sale Price	\$179,500
Land per sf: (1,967 sf.)	\$ 42.81 sf.

Williams & Company CPA PC

304 Picotte Street

78.732.100.160



Built 2021

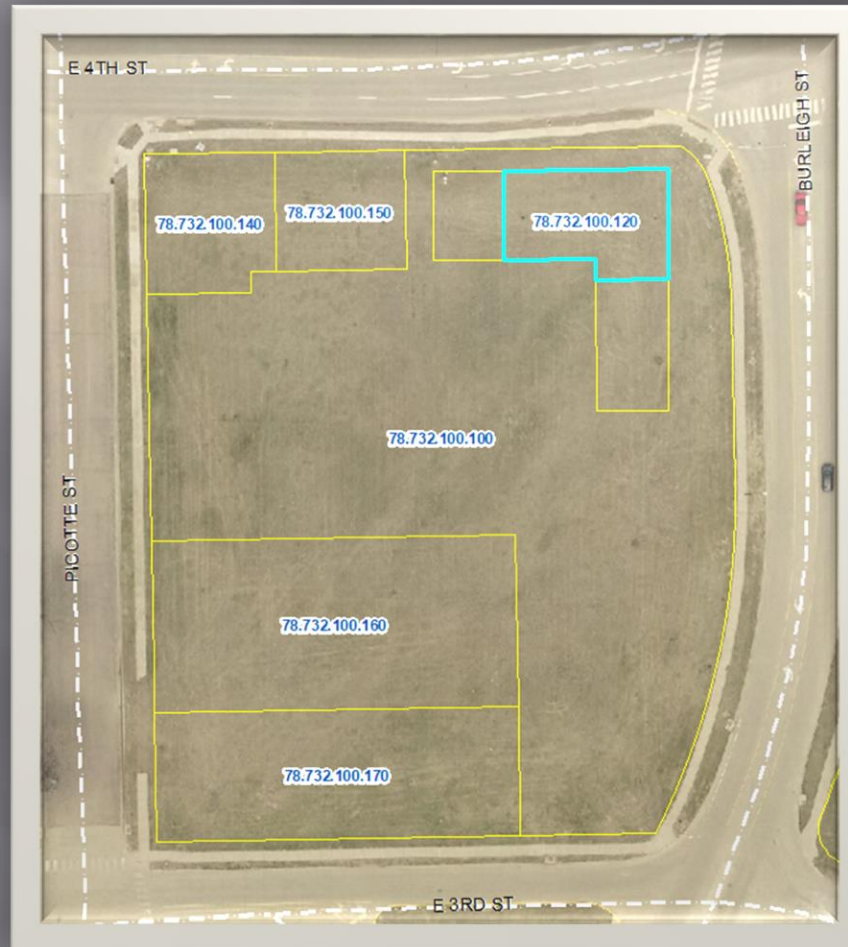
Land Value	\$ 66,800
Structure Value	<u>\$284,200</u>
Total Value	\$351,000
Land per sf: (19,075sf.)	\$3.50 sf.

Sale Date	8/26/2021
Sale Price	\$100,000
Land per sf: (19,075 sf.)	\$ 5.24 sf.

Mona's LLC

605 East 4th Street, Suite 2

78.732.100.120

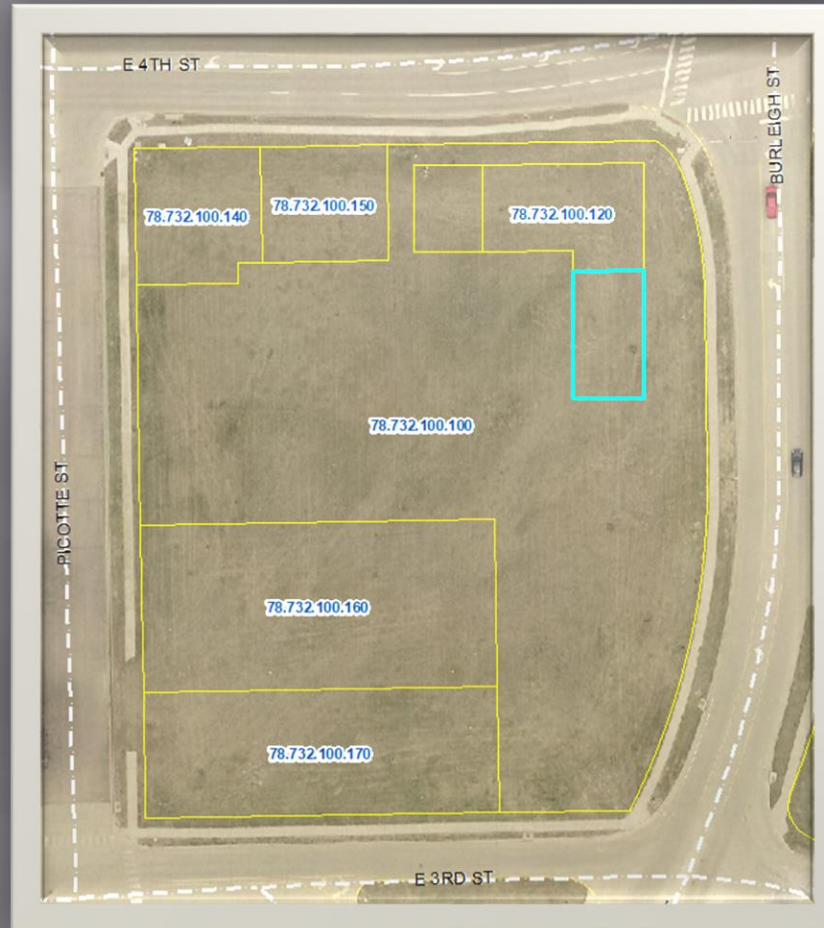


Land Value	\$ 17,800
Structure Value	<u>\$238,700</u>
Total Value	\$256,500
Land per sf: (5,081sf.)	\$3.50 sf.

Mona's LLC

605 East 4th Street, Suite 3

78.732.100.130

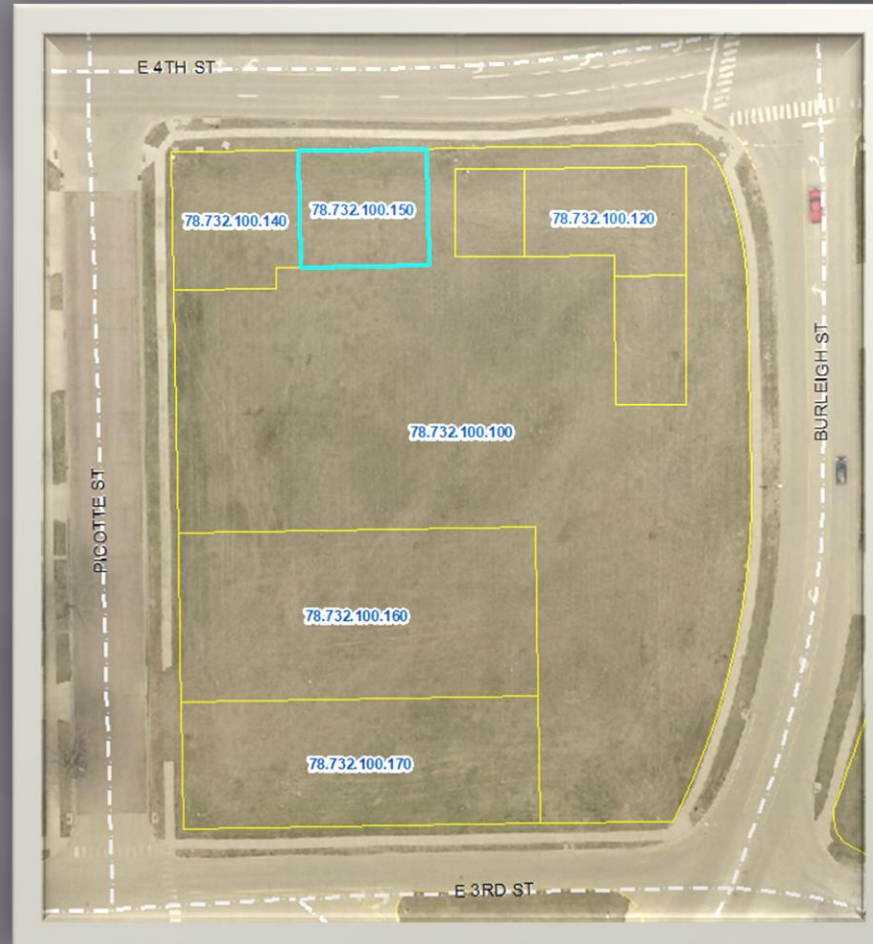


Land Value	\$ 10,300
Structure Value	<u>\$140,900</u>
Total Value	\$151,200
Land per sf: (2,950sf.)	\$3.50 sf.

Mona's LLC

603 East 4th Street

78.732.100.150



Assessed Value

\$16,600

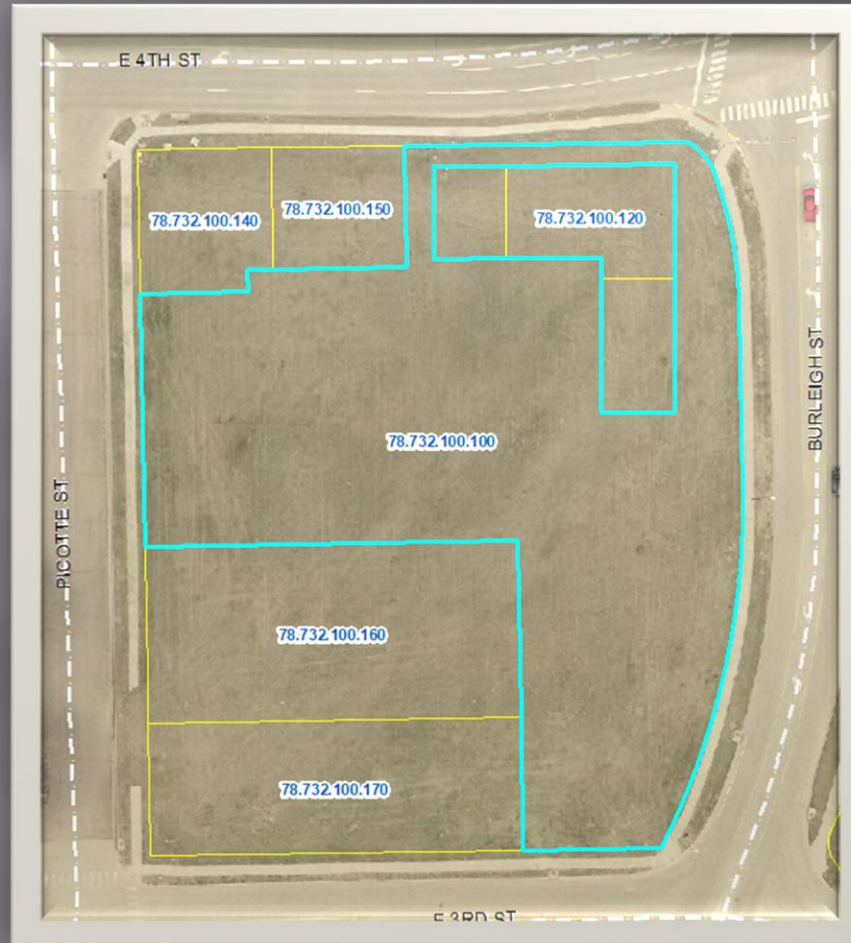
Land per sf: (4,741sf.)

\$3.50 sf.

St Joe's Association LLC

Parking Lot

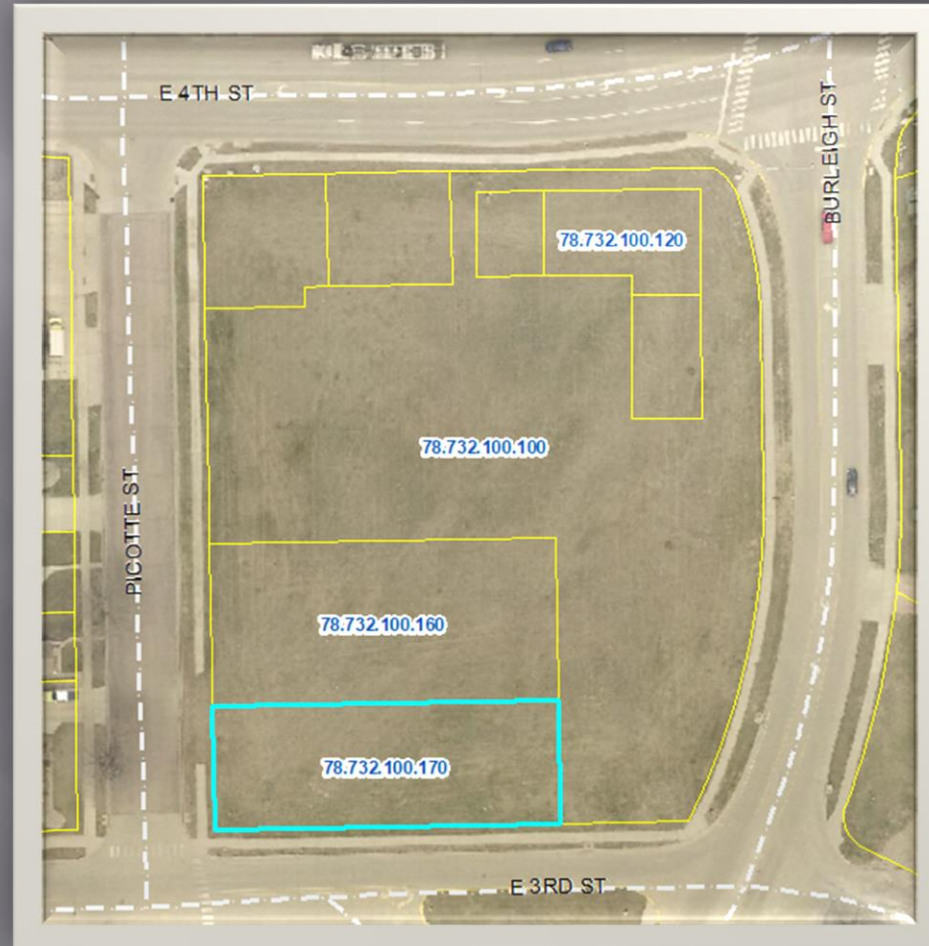
78.732.100.100



Assessed Value	\$229,000
Land per sf: (65,441sf.)	\$3.50 sf.

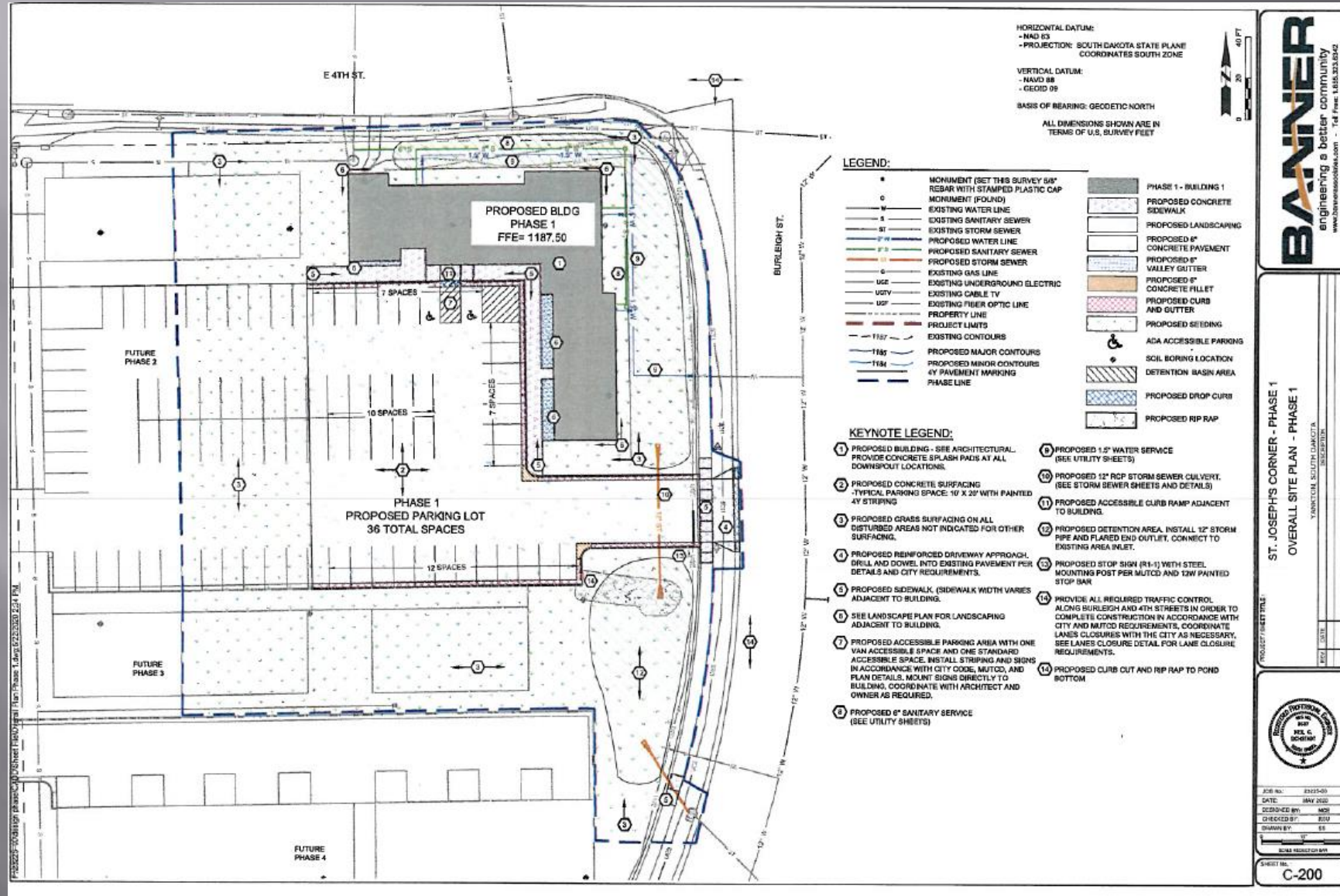
St Joe's Association LLC

78.732.100.170



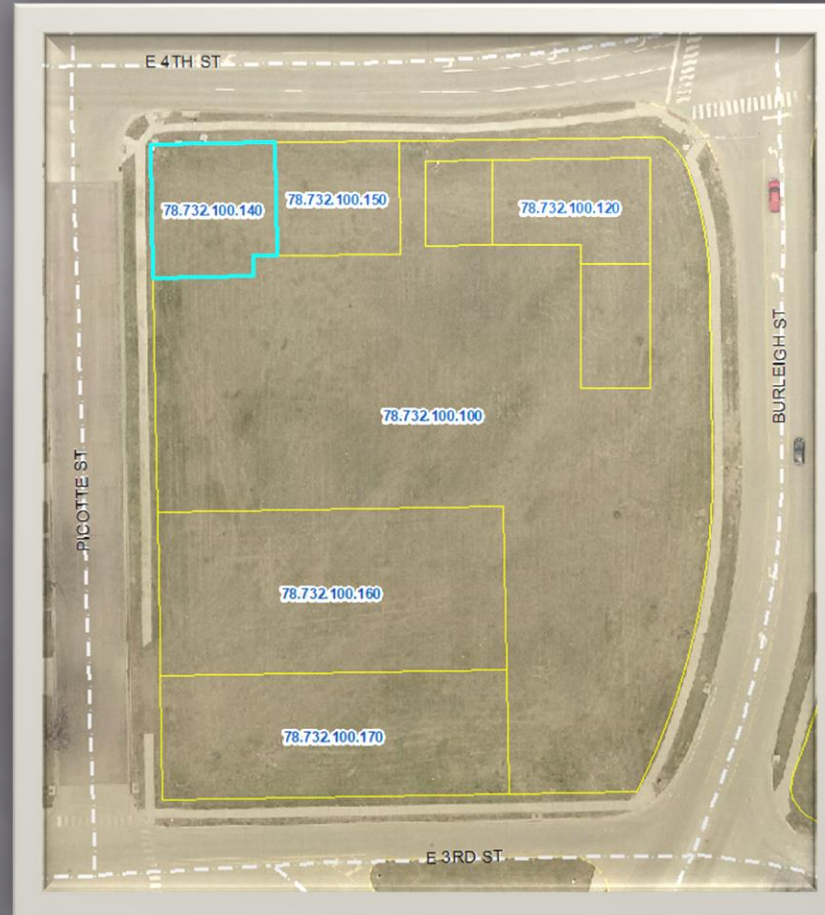
Assessed Value	\$50,600
Land per sf: (14,446 sf.)	\$3.50 sf.

Mona's LLC



Comparable Sale

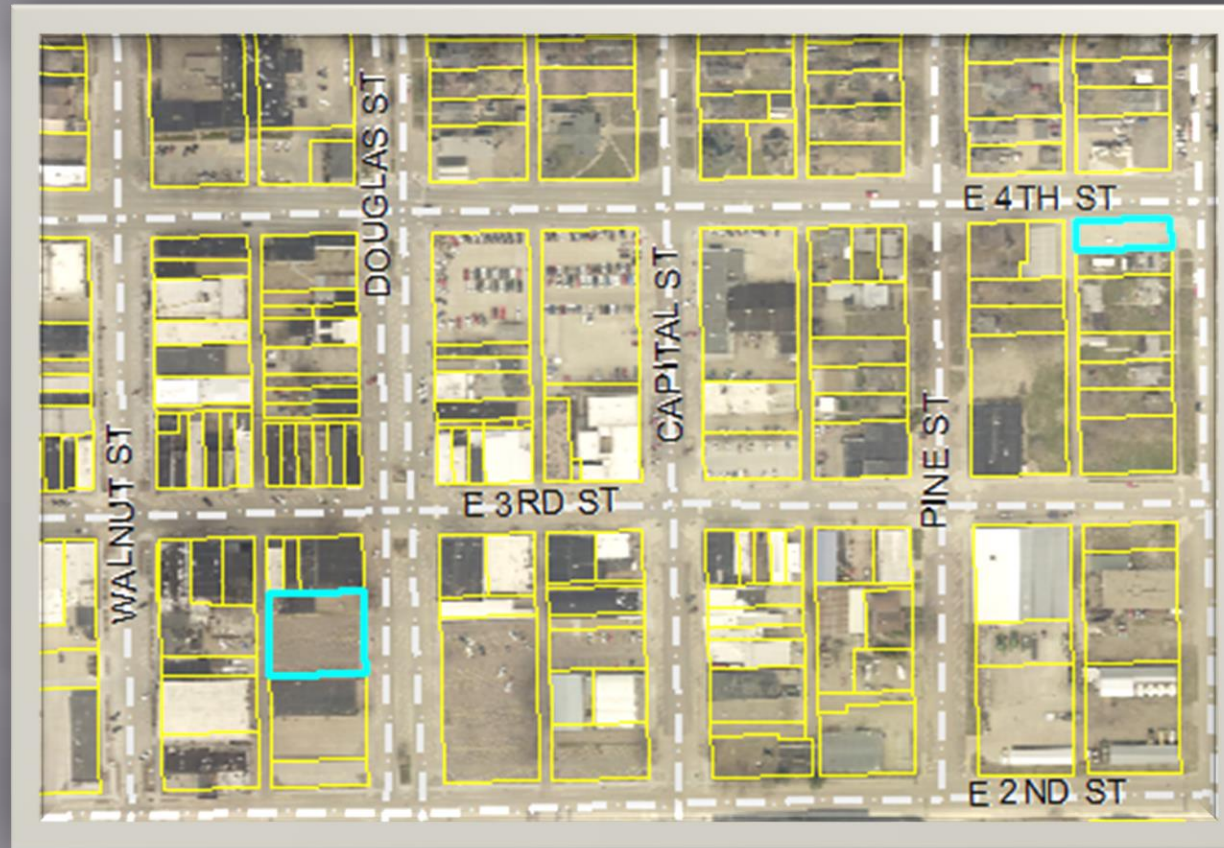
78.732.100.140



Sale Date	8/16/2021
Sale Price	\$30,000
Land per sf: (5,417 sf.)	\$5.54 sf.

Comparable Assessments

78.790.011.160 & 78.430.027.180



Assessed Value	\$69,300
Land per sf: (19,800 sf.)	\$3.50 sf.

Assessed Value	\$23,100
Land per sf: (6,600 sf.)	\$3.50 sf.

Comparable Assessments

78.790.048.090 & 78.790.024.150



Assessed Value	\$46,200
Land per sf: (13,200 sf.)	\$3.50 sf.

Assessed Value	\$23,100
Land per sf: (6,600 sf.)	\$3.50 sf.

Summary:

<i>Subjects (7):</i>	<i>\$3.50 sf.</i>
Subject Sale 1:	\$42.81 sf.
Subject Sale 2:	\$5.24 sf.
Comp Sale:	\$5.54 sf.
Comps Assessed:	\$3.50 sf.

Mona's LLC

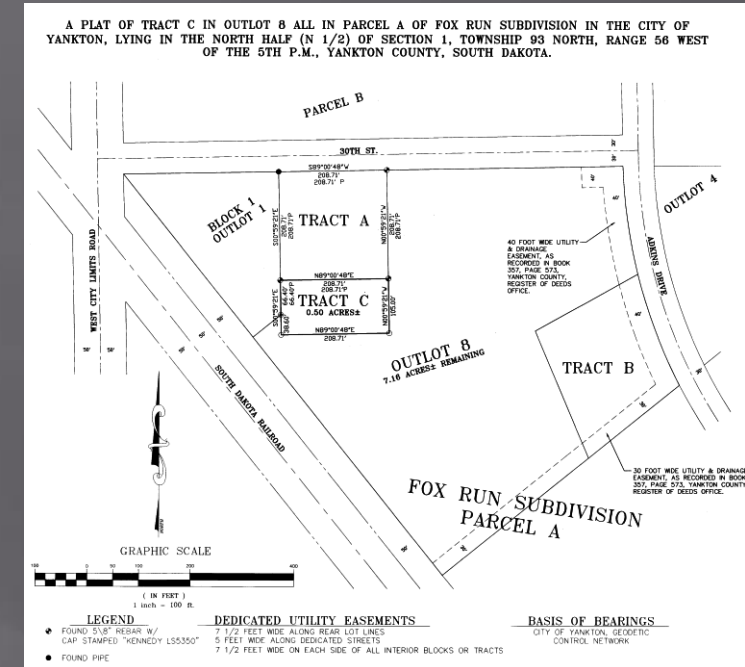
78.245.000.120

Has City Water
& Sewer



Bare Commercial Land

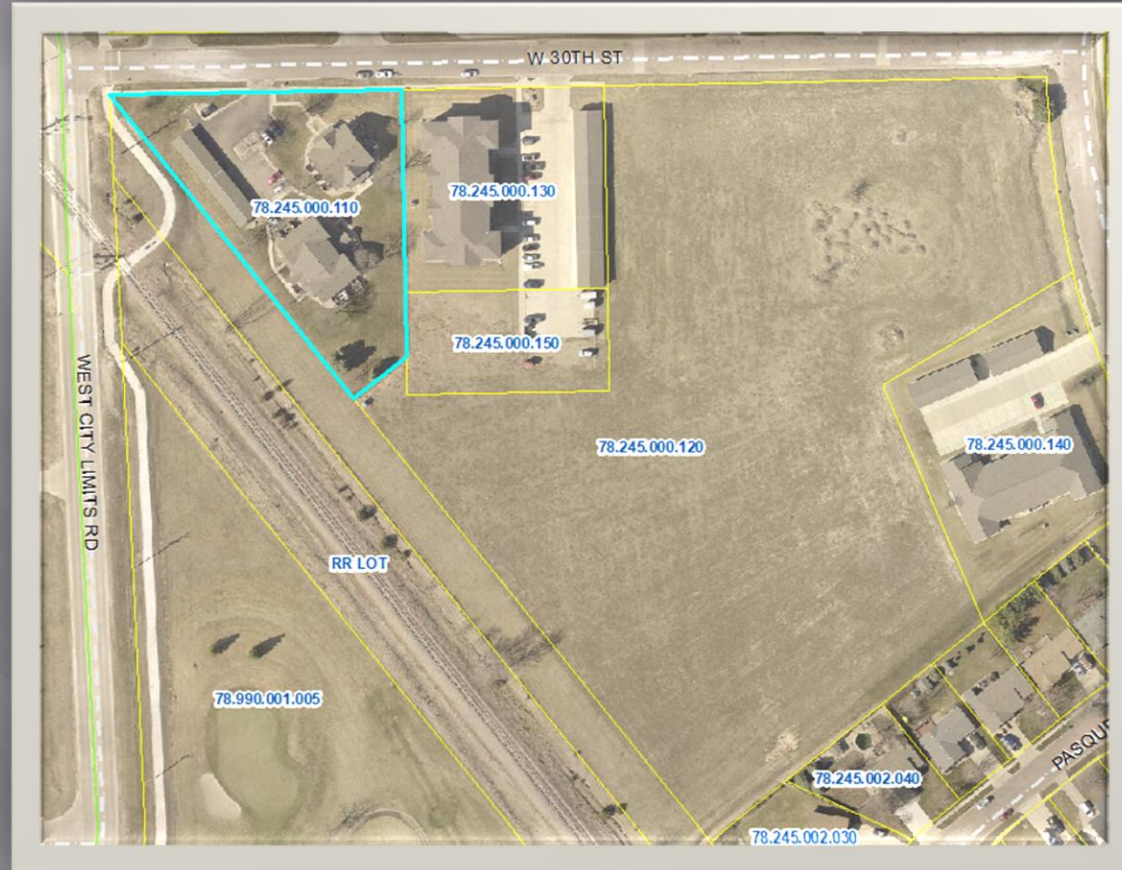
Assessed Value	\$215,600
Per sf: (311,890 sf.)	\$0.69 sf.



Comparable Sale

1315 West 30th Street

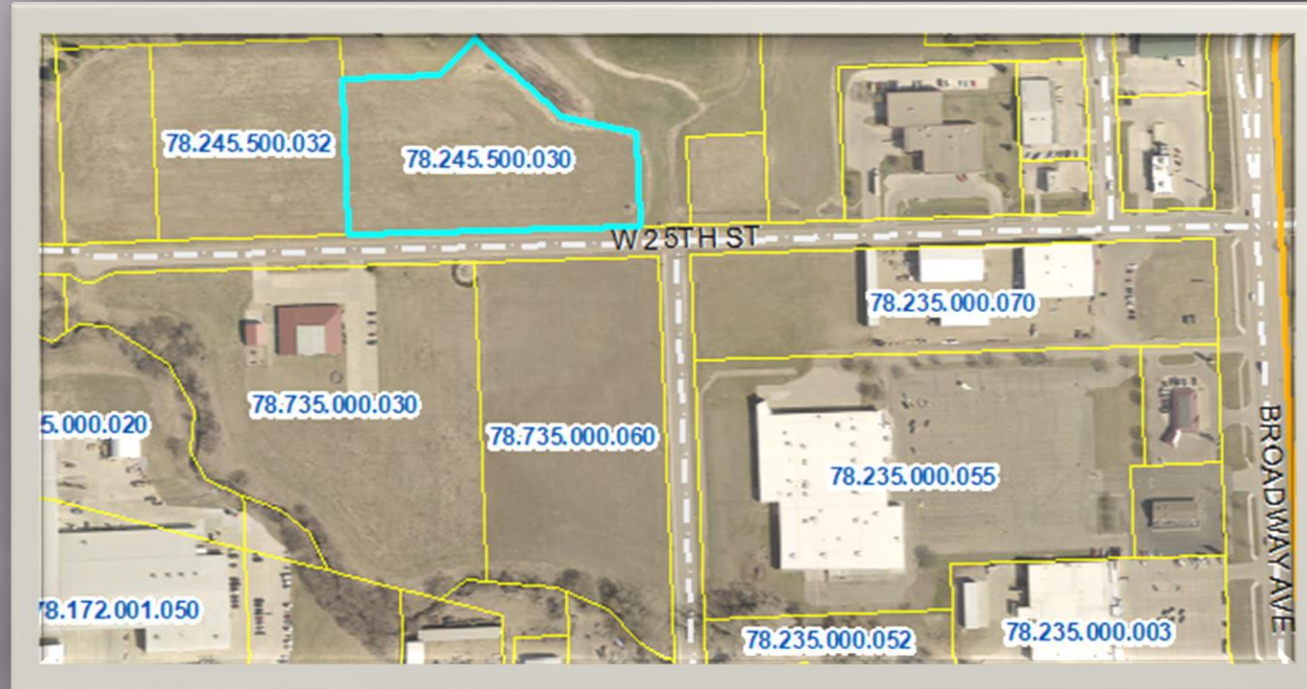
78.245.000.110



Sale Date	8/6/2021
Sale Price	\$975,000
Land per sf: (54,885 sf.)	\$6.66 sf.

Comparable Sale

78.245.500.030

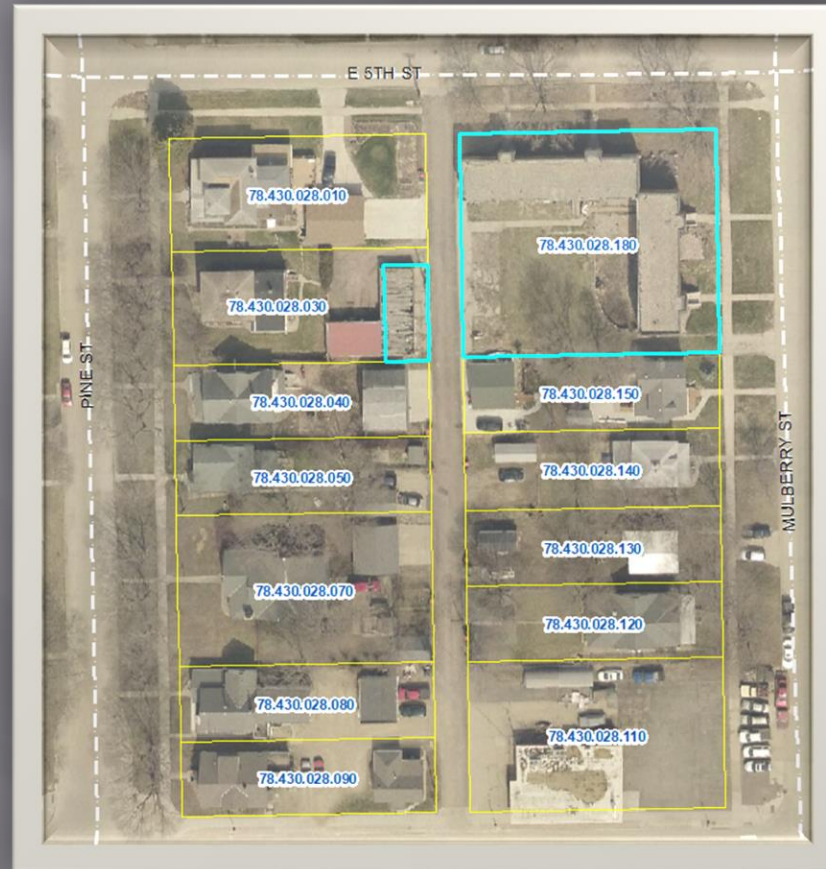


Sale Date	12/17/2021
Sale Price	\$550,000
Land per sf: (198,198 sf.)	\$2.78 sf.

Comparable Sale

417 Mulberry Street

78.430.028.020



Sale Date	1/28/2022
-----------	-----------

Sale Price	\$265,000
------------	-----------

Land per sf: (20,979 sf.)	\$11.58 sf.
---------------------------	-------------

Summary:

78.245.000.120

<i>Subject:</i>	<i>\$0.69 sf.</i>
Comp Sale 1:	\$6.66 sf.
Comp Sale 2:	\$2.78 sf.
Comp Sale 3:	\$11.58 sf.

Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Reason
78.170.002.115	Bernard Properties II LLC	NAD	NAD1	NAD	NAD1	WBI
		\$5,100	\$46,700	\$5,100	\$31,500	
78.383.001.150	Sunrise LTD	NADC	NADC2	NADC	NADC2	owner provided data for
		\$145,700	\$1,026,700	\$145,700	\$535,740	income approach to value
78.383.001.100	Sunrise II Limited Partnership	NADC	NADC2	NADC	NADC2	owner provided data for
		\$83,900	\$1,042,800	\$83,900	\$772,554	income approach to value

YANKTON COUNTY BOARD OF EQUALIZATION



April 29, 2022 – 4:00 PM

Commission Chambers
Yankton County Government Center

Troy C Cook

30983 452nd Avenue

01.001.200.100

Add Omitted



WBI

Built 2021

Original Assessment:

Land Value	\$231,844
Old House Value	\$ 14,000
Ag Buildings Value	<u>\$ 67,800</u>
Assessed Value	\$313,644

Assessor's Recommendation:

Land Value	\$231,844
New House Value	\$180,100
Ag Buildings Value	<u>\$ 67,800</u>
Assessed Value	\$479,744

Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Reason
09.016.999.255	Kleinschmidt, Dennis Sr	NACM1		NACM1		
		\$600		\$0		MH removed

2022 Assessment Freeze Report

2022			Applied Value			
Land	Improvements	Total	Land	Improvements	Total	Reduction
\$38,000	\$156,500	\$194,500	\$14,170	\$31,670	\$45,840	\$148,660
\$24,000	\$76,300	\$100,300	\$12,000	\$50,900	\$62,900	\$37,400
\$9,700	\$81,800	\$91,500	\$9,200	\$29,700	\$38,900	\$52,600
\$12,600	\$109,900	\$122,500	\$12,700	\$103,800	\$116,500	\$6,000
\$9,900	\$34,800	\$44,700	\$9,900	\$34,800	\$44,700	\$0
\$10,200	\$78,900	\$89,100	\$8,000	\$54,400	\$62,400	\$26,700
\$15,000	\$124,400	\$139,400	\$13,000	\$92,100	\$105,100	\$34,300
\$800	\$50,600	\$51,400	\$800	\$25,500	\$26,300	\$25,100
\$19,300	\$104,900	\$124,200	\$17,000	\$84,700	\$101,700	\$22,500
\$9,000	\$44,200	\$53,200	\$8,900	\$40,500	\$49,400	\$3,800
\$20,300	\$159,100	\$179,400	\$16,000	\$67,000	\$83,000	\$96,400
\$23,900	\$125,400	\$149,300	\$15,500	\$44,300	\$59,800	\$89,500
\$11,100	\$112,100	\$123,200	\$3,400	\$64,800	\$68,200	\$55,000
\$24,400	\$40,100	\$64,500	\$13,900	\$24,100	\$38,000	\$26,500
\$13,400	\$183,000	\$196,400	\$13,400	\$152,900	\$166,300	\$30,100
\$10,200	\$95,300	\$105,500	\$9,000	\$52,900	\$61,900	\$43,600
\$13,600	\$131,700	\$145,300	\$10,700	\$103,300	\$114,000	\$31,300
\$11,800	\$130,400	\$142,200	\$10,000	\$75,200	\$85,200	\$57,000
\$11,800	\$135,000	\$146,800	\$10,000	\$61,900	\$71,900	\$74,900
\$12,342	\$73,400	\$85,742	\$10,983	\$33,300	\$44,283	\$41,459
\$18,900	\$173,800	\$192,700	\$18,900	\$141,500	\$160,400	\$32,300
	\$17,900	\$17,900		\$17,900	\$17,900	\$0
\$4,500	\$10,900	\$15,400	\$3,150	\$10,900	\$14,050	\$1,350
\$3,400	\$38,400	\$41,800	\$3,050	\$38,400	\$41,450	\$350
\$27,700	\$149,700	\$177,400	\$17,000	\$54,400	\$71,400	\$106,000
\$11,000	\$94,100	\$105,100	\$8,400	\$61,700	\$70,100	\$35,000
\$10,200	\$86,300	\$96,500	\$10,200	\$75,200	\$85,400	\$11,100
\$14,700	\$119,100	\$133,800	\$11,500	\$79,100	\$90,600	\$43,200
\$1,700	\$39,900	\$41,600	\$1,500	\$31,300	\$32,800	\$8,800
\$10,200	\$89,700	\$99,900	\$10,200	\$78,400	\$88,600	\$11,300
\$19,200	\$112,000	\$131,200	\$19,200	\$95,900	\$115,100	\$16,100
\$4,100	\$43,200	\$47,300	\$3,600	\$15,500	\$19,100	\$28,200
\$10,500	\$90,400	\$100,900	\$10,500	\$59,900	\$70,400	\$30,500
	\$114,300	\$114,300		\$61,600	\$61,600	\$52,700
\$16,600	\$81,800	\$98,400	\$6,000	\$34,000	\$40,000	\$58,400
\$15,800	\$52,100	\$67,900	\$5,500	\$15,000	\$20,500	\$47,400
\$5,000	\$35,200	\$40,200	\$4,450	\$18,400	\$22,850	\$17,350
\$14,500	\$65,000	\$79,500	\$6,500	\$31,700	\$38,200	\$41,300
\$15,200	\$149,400	\$164,600	\$11,900	\$64,600	\$76,500	\$88,100
\$9,700	\$32,700	\$42,400	\$9,500	\$31,100	\$40,600	\$1,800
\$18,700	\$125,200	\$143,900	\$18,000	\$46,000	\$64,000	\$79,900
\$1,000	\$92,300	\$93,300	\$1,000	\$92,300	\$93,300	\$0
\$4,800	\$164,200	\$169,000	\$2,000	\$125,800	\$127,800	\$41,200
\$7,900	\$67,100	\$75,000	\$7,800	\$23,900	\$31,700	\$43,300
\$4,700	\$75,800	\$80,500	\$4,300	\$43,300	\$47,600	\$32,900
\$14,000	\$169,100	\$183,100	\$14,000	\$169,100	\$183,100	\$0
\$19,900	\$171,200	\$191,100	\$17,000	\$110,300	\$127,300	\$63,800
\$12,900	\$74,400	\$87,300	\$12,900	\$69,000	\$81,900	\$5,400

2022 Assessment Freeze Report

2022			Applied Value			
Land	Improvements	Total	Land	Improvements	Total	Reduction
\$17,400	\$120,700	\$138,100	\$15,500	\$93,800	\$109,300	\$28,800
\$17,600	\$128,200	\$145,800	\$17,000	\$53,600	\$70,600	\$75,200
\$13,800	\$89,500	\$103,300	\$13,800	\$74,800	\$88,600	\$14,700
\$10,200	\$63,000	\$73,200	\$8,000	\$27,600	\$35,600	\$37,600
\$9,200	\$52,100	\$61,300	\$8,700	\$50,900	\$59,600	\$1,700
\$20,300	\$189,100	\$209,400	\$15,000	\$112,300	\$127,300	\$82,100
\$10,200	\$166,100	\$176,300	\$9,600	\$53,100	\$62,700	\$113,600
\$27,000	\$92,400	\$119,400	\$7,700	\$27,600	\$35,300	\$84,100
	\$77,100	\$77,100		\$26,400	\$26,400	\$50,700
	\$4,900	\$4,900		\$4,900	\$4,900	\$0
\$10,500	\$116,400	\$126,900	\$10,500	\$82,300	\$92,800	\$34,100
\$6,800	\$38,900	\$45,700	\$6,100	\$29,500	\$35,600	\$10,100
\$3,300	\$40,300	\$43,600	\$3,300	\$40,300	\$43,600	\$0
\$2,500	\$11,500	\$14,000	\$2,500	\$11,500	\$14,000	\$0
\$23,500	\$147,700	\$171,200	\$20,800	\$102,800	\$123,600	\$47,600
\$16,000	\$130,900	\$146,900	\$12,000	\$107,300	\$119,300	\$27,600
\$16,100	\$164,900	\$181,000	\$14,000	\$74,700	\$88,700	\$92,300
\$17,500	\$157,500	\$175,000	\$15,000	\$59,000	\$74,000	\$101,000
\$6,900	\$95,600	\$102,500	\$6,900	\$95,600	\$102,500	\$0
\$28,800	\$70,400	\$99,200	\$20,400	\$38,800	\$59,200	\$40,000
\$11,000	\$70,100	\$81,100	\$8,600	\$54,600	\$63,200	\$17,900
\$27,700	\$95,400	\$123,100	\$15,000	\$22,800	\$37,800	\$85,300
\$11,100	\$98,300	\$109,400	\$2,000	\$6,845	\$8,845	\$100,555
\$14,400	\$121,000	\$135,400	\$14,400	\$51,000	\$65,400	\$70,000
\$11,000	\$59,400	\$70,400	\$11,000	\$59,400	\$70,400	\$0
\$20,800	\$163,600	\$184,400	\$7,560	\$27,595	\$35,155	\$149,245
\$12,200	\$87,300	\$99,500	\$12,200	\$38,900	\$51,100	\$48,400
\$3,800	\$39,100	\$42,900	\$3,800	\$39,100	\$42,900	\$0
\$25,000	\$87,500	\$112,500	\$15,000	\$64,900	\$79,900	\$32,600
\$11,000	\$48,700	\$59,700	\$10,300	\$25,600	\$35,900	\$23,800
\$13,100	\$77,800	\$90,900	\$13,100	\$77,800	\$90,900	\$0
\$15,200	\$153,500	\$168,700	\$13,700	\$101,200	\$114,900	\$53,800
\$25,900	\$166,700	\$192,600	\$19,900	\$77,100	\$97,000	\$95,600
\$25,500	\$63,300	\$88,800	\$20,000	\$34,400	\$54,400	\$34,400
\$8,700	\$68,100	\$76,800	\$6,000	\$39,100	\$45,100	\$31,700
\$23,900	\$157,900	\$181,800	\$23,900	\$142,200	\$166,100	\$15,700
\$4,600	\$65,400	\$70,000	\$4,600	\$65,400	\$70,000	\$0
\$14,200	\$173,000	\$187,200	\$12,600	\$120,500	\$133,100	\$54,100
\$16,900	\$113,700	\$130,600	\$13,200	\$90,100	\$103,300	\$27,300
	\$77,100	\$77,100		\$64,975	\$64,975	\$12,125
\$9,700	\$79,700	\$89,400	\$8,000	\$27,000	\$35,000	\$54,400
\$12,000	\$180,800	\$192,800	\$10,000	\$83,600	\$93,600	\$99,200
\$17,100	\$144,300	\$161,400	\$17,100	\$95,700	\$112,800	\$48,600
\$18,200	\$150,100	\$168,300	\$15,000	\$65,400	\$80,400	\$87,900
\$34,000	\$61,800	\$95,800	\$34,000	\$61,800	\$95,800	\$0
\$17,100	\$167,200	\$184,300	\$16,800	\$69,800	\$86,600	\$97,700
\$27,624	\$25,500	\$53,124	\$27,624	\$25,500	\$53,124	\$0
\$8,800	\$45,000	\$53,800	\$8,000	\$34,300	\$42,300	\$11,500

2022 Assessment Freeze Report

2022			Applied Value			
Land	Improvements	Total	Land	Improvements	Total	Reduction
\$14,400	\$115,200	\$129,600	\$12,300	\$50,500	\$62,800	\$66,800
\$13,900	\$124,700	\$138,600	\$12,500	\$99,300	\$111,800	\$26,800
	\$15,500	\$15,500		\$15,500	\$15,500	\$0
\$25,000	\$109,600	\$134,600	\$1,500	\$19,615	\$21,115	\$113,485
\$14,000	\$125,800	\$139,800	\$12,200	\$81,500	\$93,700	\$46,100
\$17,300	\$88,900	\$106,200	\$15,400	\$42,300	\$57,700	\$48,500
	\$113,500	\$113,500		\$85,300	\$85,300	\$28,200
\$10,200	\$66,800	\$77,000	\$8,000	\$31,000	\$39,000	\$38,000
\$15,400	\$161,400	\$176,800	\$13,200	\$111,300	\$124,500	\$52,300
\$10,200	\$96,200	\$106,400	\$5,880	\$7,245	\$13,125	\$93,275
\$19,300	\$50,400	\$69,700	\$5,500	\$10,000	\$15,500	\$54,200
\$9,300	\$107,900	\$117,200	\$7,000	\$65,200	\$72,200	\$45,000
\$12,500	\$86,900	\$99,400	\$12,000	\$21,900	\$33,900	\$65,500
\$112,913	\$26,700	\$139,613	\$110,930	\$14,600	\$125,530	\$14,083
\$10,200	\$87,600	\$97,800	\$9,200	\$61,300	\$70,500	\$27,300
\$9,300	\$71,400	\$80,700	\$9,300	\$71,400	\$80,700	\$0
\$19,200	\$65,900	\$85,100	\$15,000	\$18,900	\$33,900	\$51,200
\$15,300	\$129,400	\$144,700	\$11,700	\$78,700	\$90,400	\$54,300
\$5,400	\$62,800	\$68,200	\$5,400	\$56,000	\$61,400	\$6,800
\$10,500	\$47,000	\$57,500	\$10,500	\$19,300	\$29,800	\$27,700
\$23,100	\$175,200	\$198,300	\$14,000	\$85,500	\$99,500	\$98,800
\$10,200	\$58,600	\$68,800	\$5,000	\$33,600	\$38,600	\$30,200
\$17,100	\$132,200	\$149,300	\$15,200	\$92,000	\$107,200	\$42,100
\$41,600	\$113,400	\$155,000	\$15,800	\$35,000	\$50,800	\$104,200
\$21,600	\$129,100	\$150,700	\$20,000	\$65,600	\$85,600	\$65,100
\$24,600	\$170,500	\$195,100	\$22,500	\$124,300	\$146,800	\$48,300
\$20,500	\$85,900	\$106,400	\$20,500	\$79,500	\$100,000	\$6,400
\$11,600	\$202,500	\$214,100	\$9,600	\$80,100	\$89,700	\$124,400
\$14,700	\$120,400	\$135,100	\$14,700	\$40,000	\$54,700	\$80,400
\$6,200	\$85,900	\$92,100	\$6,200	\$74,400	\$80,600	\$11,500
\$20,000	\$32,200	\$52,200	\$15,000	\$31,500	\$46,500	\$5,700
		\$14,292,779			\$8,922,542	\$5,370,237
157	Total Applications					
124	Total Applications Delivered to DOE		126	Parcels		
124	Approved					
31	New Applications					

2022 Commission Report

Legend
E1 Annual application
E5 5 year application
E1 Parial exemption
E1 New exemption

	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	
E1L	05.009.100.450	Yankton Thrive Inc	Yankton	95.49	
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	95%	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	
E1	10.036.110.101	4030 Foundation	Yankton	100	

2022 Commission Report

E5	11.001.200.110	Geraldson Family Cemertery	Mission Hill	100	Change in Ownership
E5	11.001.300.110	Geraldson Family Cemertery	Mission Hill	100	Change in Ownership
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	

2022 Commission Report

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	Tabor	100	
E1	40.300.001.050	Roman Catholic Parish	Tabor	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	78.020.001.030	City of Yankton	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		88.96% 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	same owner--new plat
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	
E1L	78.110.071.160	City of Yankton	Yankton	100	
E1L	78.110.071.165	City of Yankton	Yankton	100	
E1	78.171.002.002	First United Methodist Church	Yankton	100	
E1L	78.179.000.000	Yankton Thrive Inc	Yankton	100	

2022 Commission Report

E5	78.235.000.055	Calvary Baptist Church Yankton	Yankton	100	
E1L	78.240.109.160	City of 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	
E5L	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	
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	78.430.045.110	Yankton Homeless Shelter Inc	Yankton	100	
E1L	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	

2022 Commission Report

E1	78.680.001.160	Sacred Heart Health Services	Yankton	100	
E5	78.690.004.150	Redeeming Grace Bible Church	Yankton	100	
E5	78.735.000.030	First Assembly of God Church	Yankton	100	
E1	78.760.002.200	Restore Church of Yankton	Yankton	100	
E1L	78.760.013.060	Habitat for Humanity of Clay & Yankton County	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	Lewis & Clark Theatre, Inc.	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	
E1L	78.790.057.050	City of Yankton	Yankton	100	
E1L	78.790.059.160	City of Yankton	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	78.940.015.020	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	

2022 Commission Report

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	
E1L	78.980.008.020	Yankton Thrive Inc	Yankton	100	
E1L	78.980.008.100	Yankton Thrive Inc	Yankton	100	
E1L	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	
E1L	78.990.036.040	L & C Behavioral Health Services, Inc	Yankton	100	
E1	78.990.036.050	L & C Behavioral Health Services, Inc	Yankton	100	
E1	78.990.036.060	L & C Behavioral Health Services Inc	Yankton	100	

2022 Applications
Disabled Veteran Exemption

Valuation	Exemption	Assessed
	\$150,000	
\$128,900	\$128,900	\$0
\$105,700	\$105,700	\$0
\$132,787	\$132,787	\$0
\$108,100	\$108,100	\$0
\$119,000	\$119,000	\$0
\$224,100	\$150,000	\$74,100
\$149,100	\$149,100	\$0
\$214,000	\$150,000	\$64,000
\$667,300	\$150,000	\$517,300
\$179,700	\$150,000	\$29,700
\$47,400	\$47,400	\$0
\$96,700	\$96,700	\$0
\$222,300	\$150,000	\$72,300
\$273,262	\$150,000	\$123,262
\$21,100	\$21,100	\$0
\$40,800	\$40,800	\$0
\$4,800	\$4,800	\$0
\$132,300	\$132,300	\$0
\$144,300	\$144,300	\$0
\$195,100	\$150,000	\$45,100
\$216,900	\$150,000	\$66,900
\$191,000	\$150,000	\$41,000
\$63,100	\$63,100	\$0
\$375,100	\$150,000	\$225,100
\$151,200	\$150,000	\$1,200
\$115,300	\$115,300	\$0
\$189,100	\$150,000	\$39,100
\$190,900	\$150,000	\$40,900
\$10,200	\$10,200	\$0
\$89,500	\$89,500	\$0
\$201,300	\$150,000	\$51,300
\$214,100	\$150,000	\$64,100
\$191,300	\$150,000	\$41,300
\$155,500	\$150,000	\$5,500
\$184,700	\$150,000	\$34,700
\$176,900	\$150,000	\$26,900
\$209,800	\$150,000	\$59,800
\$161,100	\$150,000	\$11,100
\$198,600	\$150,000	\$48,600
\$261,100	\$150,000	\$111,100
\$69,600	\$69,600	\$0
\$406,800	\$150,000	\$256,800
\$486,500	\$150,000	\$336,500
\$80,900	\$80,900	\$0
\$208,900	\$150,000	\$58,900
\$164,000	\$150,000	\$14,000
\$297,800	\$150,000	\$147,800
\$410,500	\$150,000	\$260,500
\$227,600	\$150,000	\$77,600
\$219,300	\$150,000	\$69,300
\$129,300	\$129,300	\$0
\$314,100	\$150,000	\$164,100
\$270,100	\$150,000	\$120,100
\$236,000	\$150,000	\$86,000
\$10,274,849	\$6,888,887	\$3,385,962

53 Total Applications

1 moved

7 new applications

1 denied - did not meet qualifications

2022

Paraplegic Veteran Report

Assessed	Exemption	Net Assessed	Note:
\$168,500	\$138,700	\$29,800	1 acre exemption limit
\$162,600	\$162,600	\$0	
\$331,100	\$301,300	\$29,800	