

Agenda

Yankton Consolidated Board of Equalization

1:00 PM, Friday, April 21, 2023

Commission Chamber

Yankton County Government Center

Meeting chaired by: Don Kettering, Chair

01 Call to order: 1:00 PM **PLEDGE OF ALLEGIANCE**

02 Roll Call: _____ Wanda Howey-Fox _____ Dan Klimisch _____ John Marquardt
_____ Ryan Heine _____ Don Kettering _____ Mike Villanueva
_____ Ben Brunick _____ Jerry Webber _____ Sarah Carda
_____ Bridget Benson (alt)

AGENDA ITEMS – TIMES ARE APPROXIMATE

*INDICATES APPELLANT AGREES WITH DOE RECOMMENDATION

No.	Time	Item Description	
03	1:00 PM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Kettering
04	1:05 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	1:10 PM	Presentation
06	1:20 PM	Conrad, Forrest A Joint Revocable Family Trust – Parcel 78.935.005.250
07	1:30 PM	Millard, Bradley S – Parcel 78.935.009.030
08	1:40 PM	Henrickson, Andrew W – Parcel 78.935.005.240
09	1:50 PM	Lester Family Trust – Parcel 78.980.006.218
10	2:00 PM	Hoelsing, Lyle – Parcel 78.980.006.219
11	2:10 PM	Holan, Charles J – 78.110.060.110
12	2:20 PM	Pekas, Jeff J – Parcel 78.128.003.010
13	2:30 PM	Meridian Bridge Inc – Parcel 78.820.006.130
14	2:40 PM	Vanderhule, Emily L – Parcel 78.940.040.130
15	2:50 PM	Fitch, Daniel W – Parcel 78.540.001.240
16	3:00 PM	Board Decisions
17	3:10 PM	Droztmann, Steve – Parcel 78.171.004.060* Dvorak Family Revocable Trust – Parcel 78.430.021.020* Wagner, Dennis L – Parcel 78.685.009.150* Johnson, Duane – Parcel 78.760.006.140* Anderson, James W – Parcel 78.760.008.200* Turner Family Protection Trust – Parcel 78.790.034.010* Weiland, Patti J – Parcel 78.850.003.080* Wild Dog Enterprises – Parcel 78.940.015.150* Meridian Bridge Inc – Parcel 78.950.023.100* Heine, Eric – Parcel 78.935.005.100 – Withdrawn
18	3:15 PM	Public Comments

County Board of Equalization

Meeting chaired by: Don Kettering, Chair

01 Call to order: 3:25 PM

02 Roll Call: _____ Wanda Howey-Fox _____ Dan Klimisch _____ John Marquardt
 _____ Ryan Heine _____ Don Kettering

No.	Time	Item Description	
03	3:25 PM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Kettering
04	3:30 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	3:40 PM	Schindler, James R – Parcel 09.022.700.505	
06	3:50 PM	Hanson, Verne L – Parcel 13.013.300.505	
07	4:00 PM	Lawrensen, Martin H – Parcel 72.200.002.010	
08	4:10 PM	Haas, Darrell J – Parcel 72.200.003.020	
09	4:20 PM	Board Decisions	
10	4:25 PM	Blackburn, John P – Parcel 05.010.999.250* Blackburn, John P – Parcel 05.010.999.278* Novak, Alvin J – Parcel 14.023.999.150*	
11	4:30 PM	Tax Freeze, Veteran's Exemption, Paraplegic, Exemptions	
12	4:35 PM	Public Comment	

YANKTON COUNTY BOARD OF EQUALIZATION PRESENTATION



April 21, 2023 – 1:00 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 (10-6-104)

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



YANKTON COUNTY CONSOLIDATED BOARD



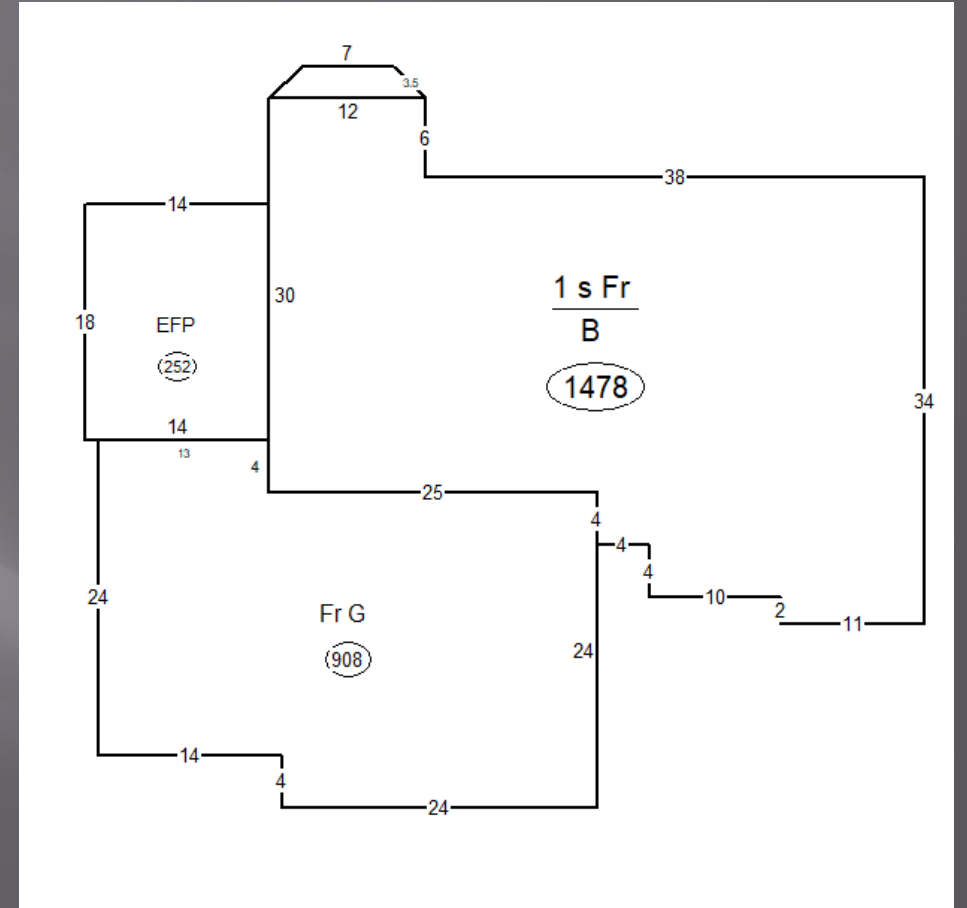
April 21, 2023 – 1:00 PM

Commission Chambers
Yankton County Government Center

Forrest Conrad

2816 Francis St

78.935.005.250



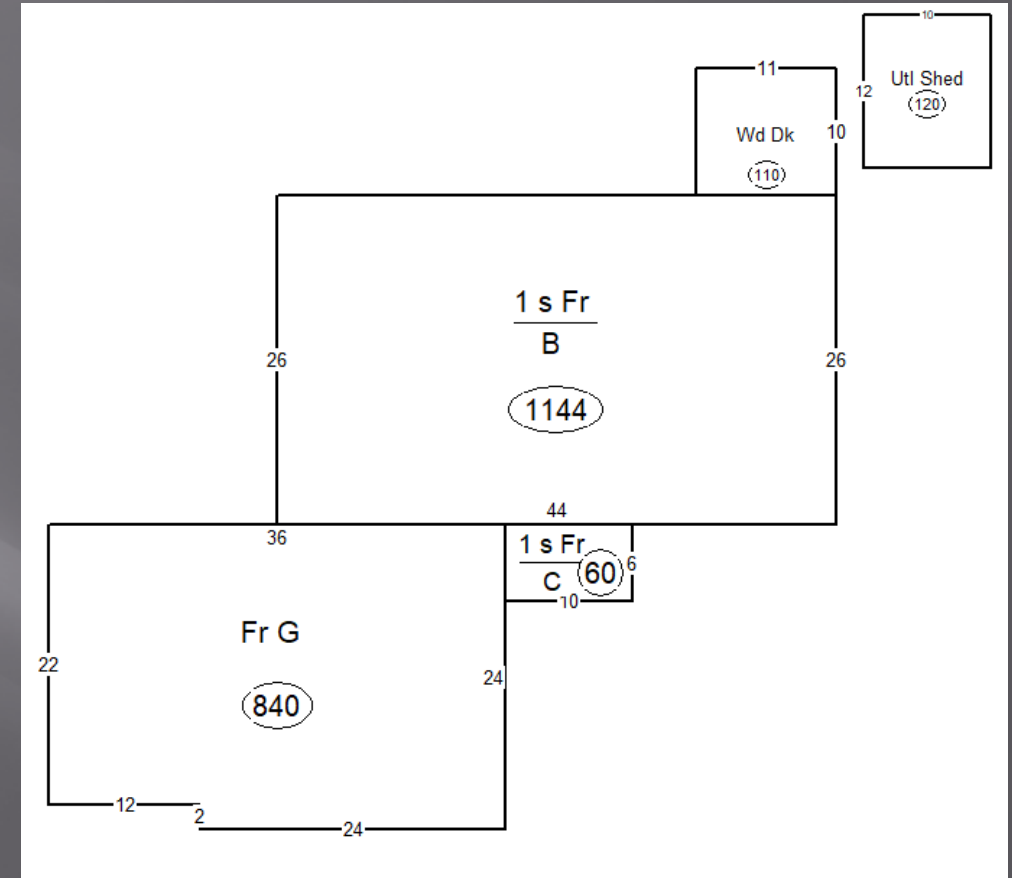
Built 2004

Land Value	\$ 29,800
Structure Value	<u>\$323,100</u>
Assessed Value	\$352,900
Per sf: (1502 sf.)	\$215.11 sf.
BSMT Partition Finish 1108 sf.	

Comparable Sale 1

2815 Francis St

78.935.009.020



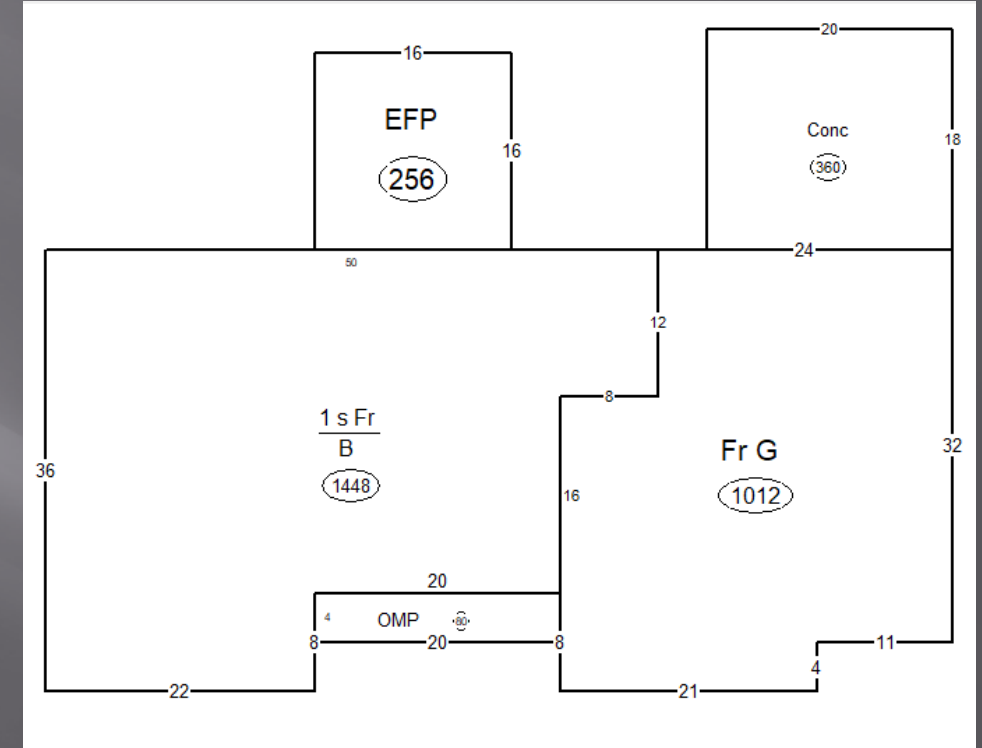
Built 2005

Sale Price:	\$ 305,000
Sale Date:	12/15/2022
Per sf: (1204 sf.)	\$229.57
BSMT Partition Finish 1036 sf.	

Comparable Sale 2

2709 Pine Street

78.935.003.060



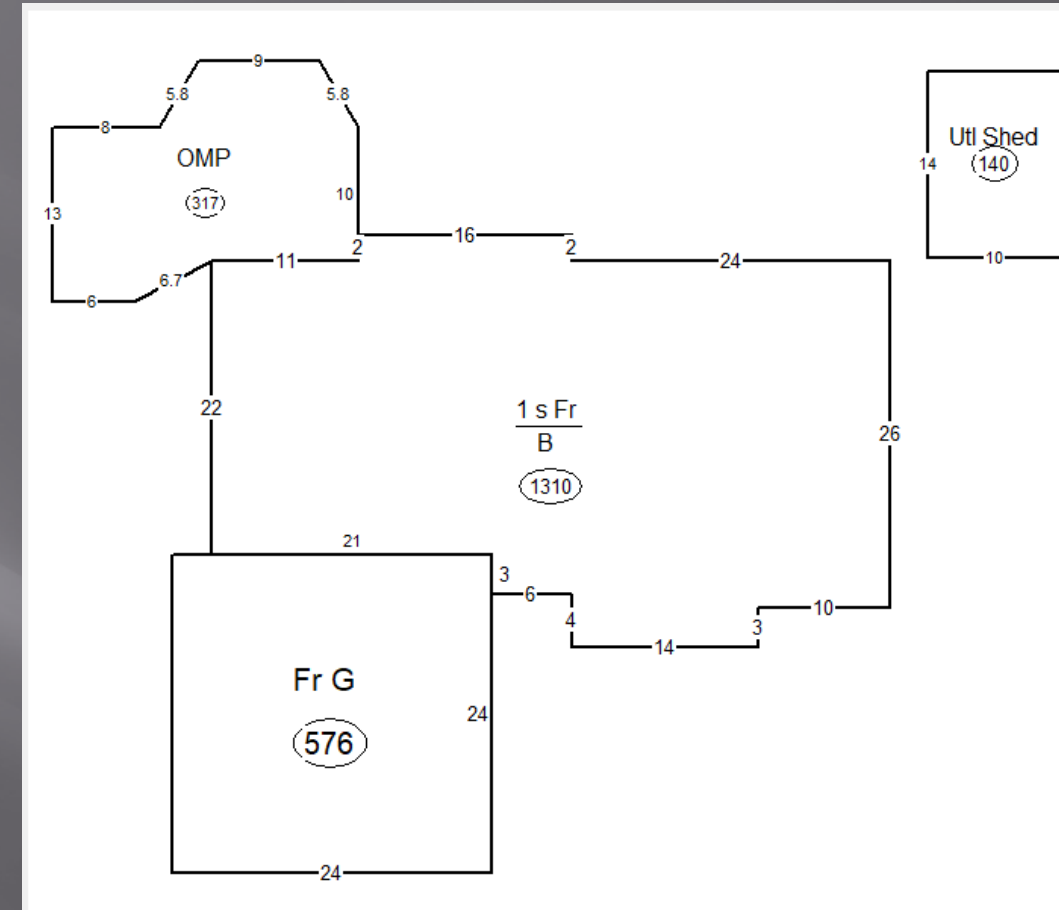
Built 2001

Sale Price:	\$ 395,000
Sale Date:	09/16/2022
Per sf: (1448 sf.)	\$250.75 sf.
BSMT Partition Finish 1126 sf.	

Comparable Sale 3

2819 Francis St

78.935.009.040



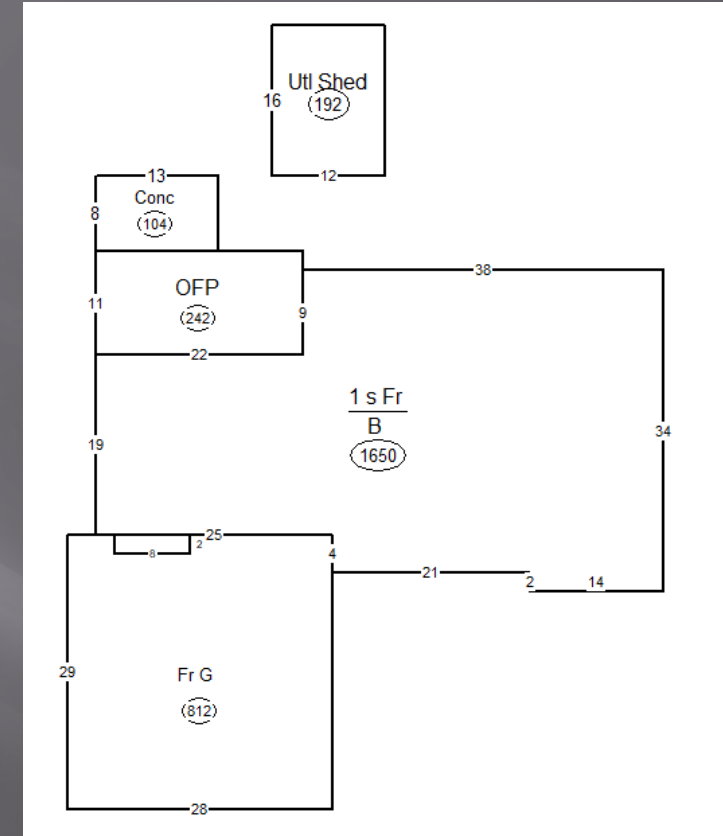
Built 2004

Sale Price:	\$ 360,000
Sale Date:	08/15/2022
Per sf: (1310 sf.)	\$253.66 sf.
BSMT Partition Finish 1117 sf.	

Comparable Sale 4

2808 Lakeview Dr

78.935.016.030



Built 2003

Sale Price:	\$ 405,000
Sale Date:	08/24/2022
Per sf: (1666 sf.)	\$226.17 sf.
BSMT Partition Finish 1276 sf.	

Summary:

2816 Francis St

78.935.005.250

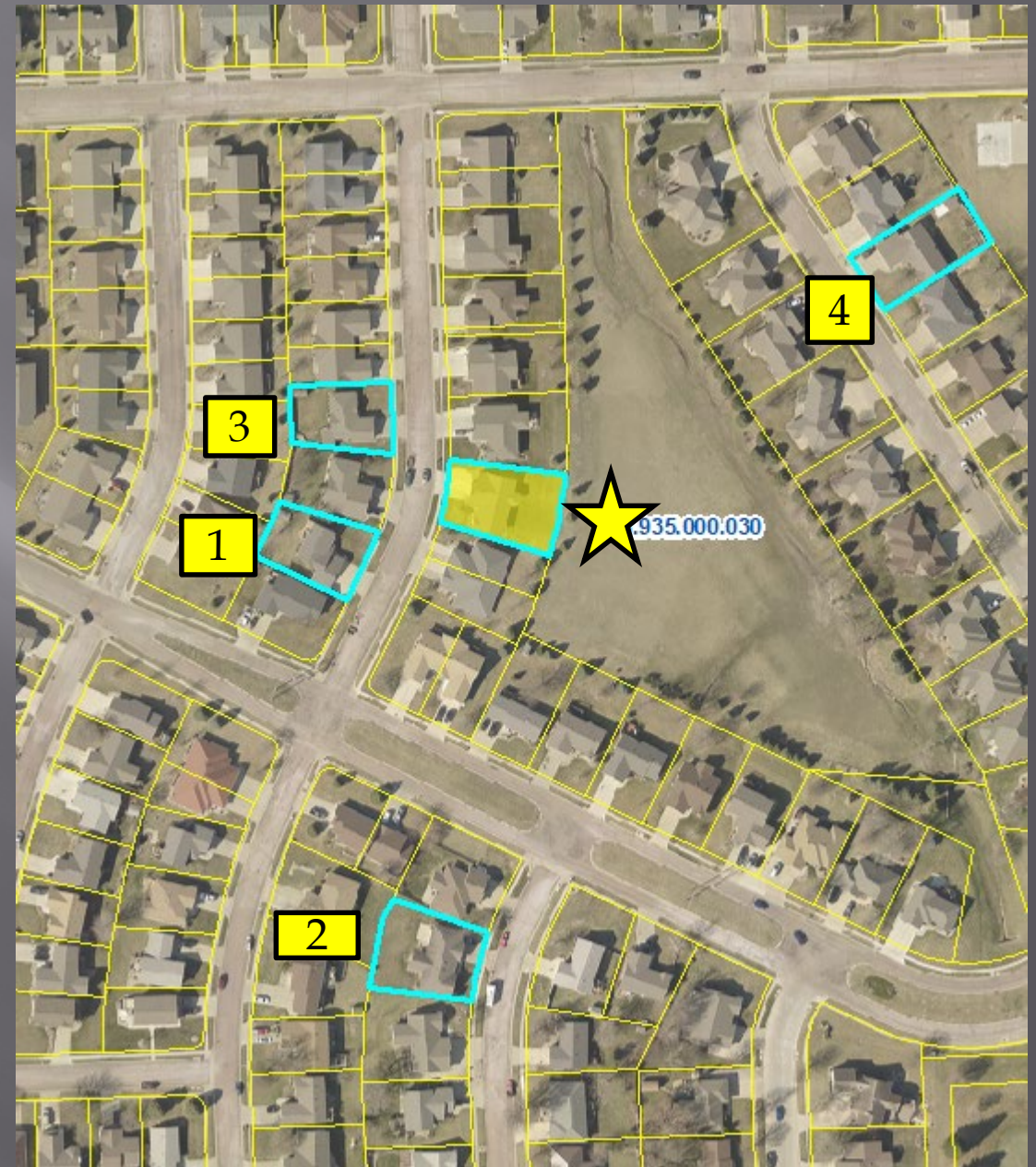
Subject: \$215.11 sf.

Sale 1: \$229.57 sf.

Sale 2: \$250.75 sf.

Sale 3: \$253.66 sf.

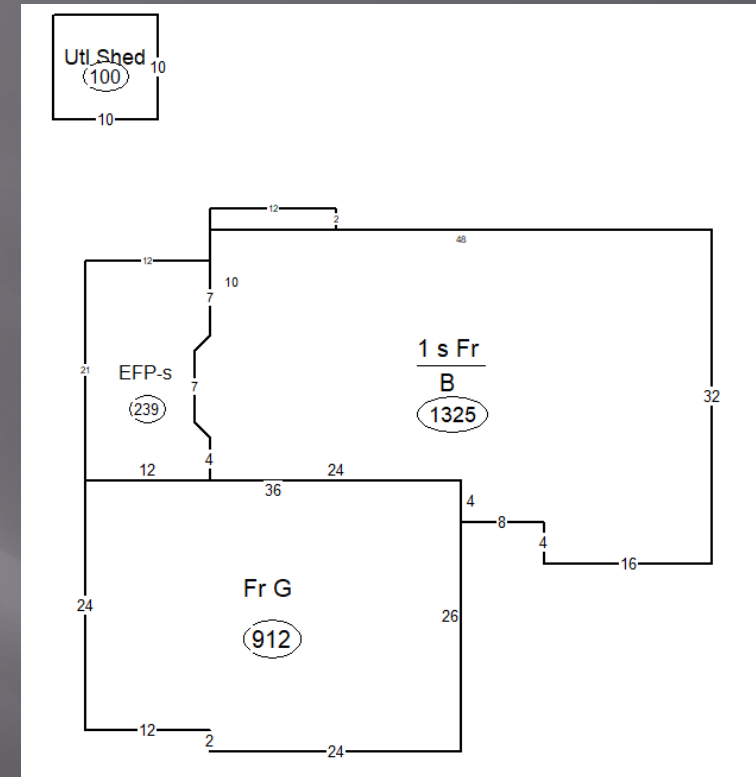
Sale 4: \$226.17 sf.



Bradley S Millard

2817 Francis St

78.935.009.030

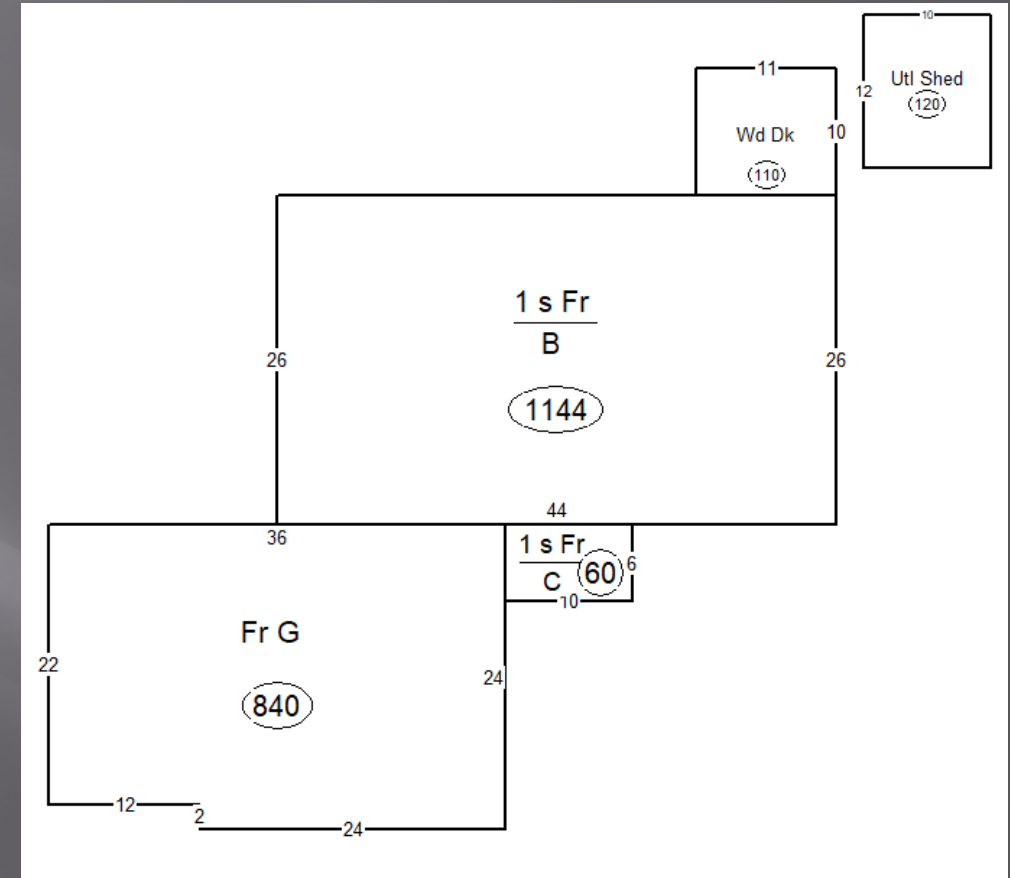


Built 2003

Land Value	\$ 34,400
Structure Value	<u>\$303,200</u>
Assessed Value	\$337600
Per sf: (1349 sf.)	\$224.75 sf.
BSMT Partition Finish 1165 sf.	

Comparable Sale 1

2815 Francis St
78.935.009.020



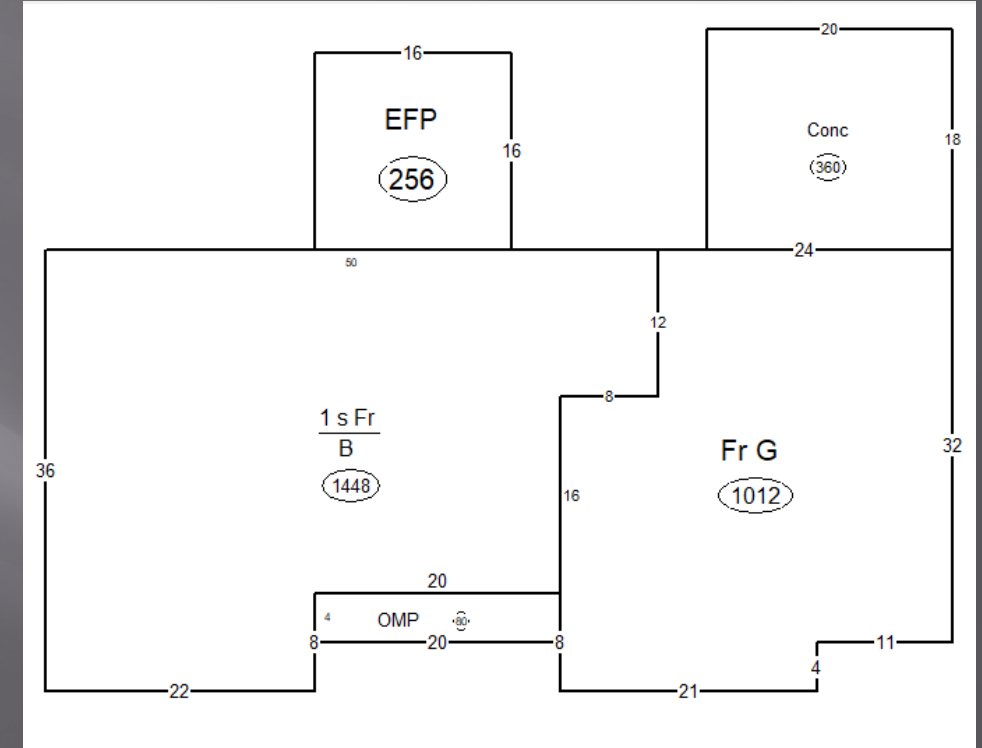
Built 2005

Sale Price:	\$ 305,000
Sale Date:	12/15/2022
Per sf: (1204 sf.)	\$229.57
BSMT Partition Finish 1036 sf.	

Comparable Sale 2

2709 Pine Street

78.935.003.060



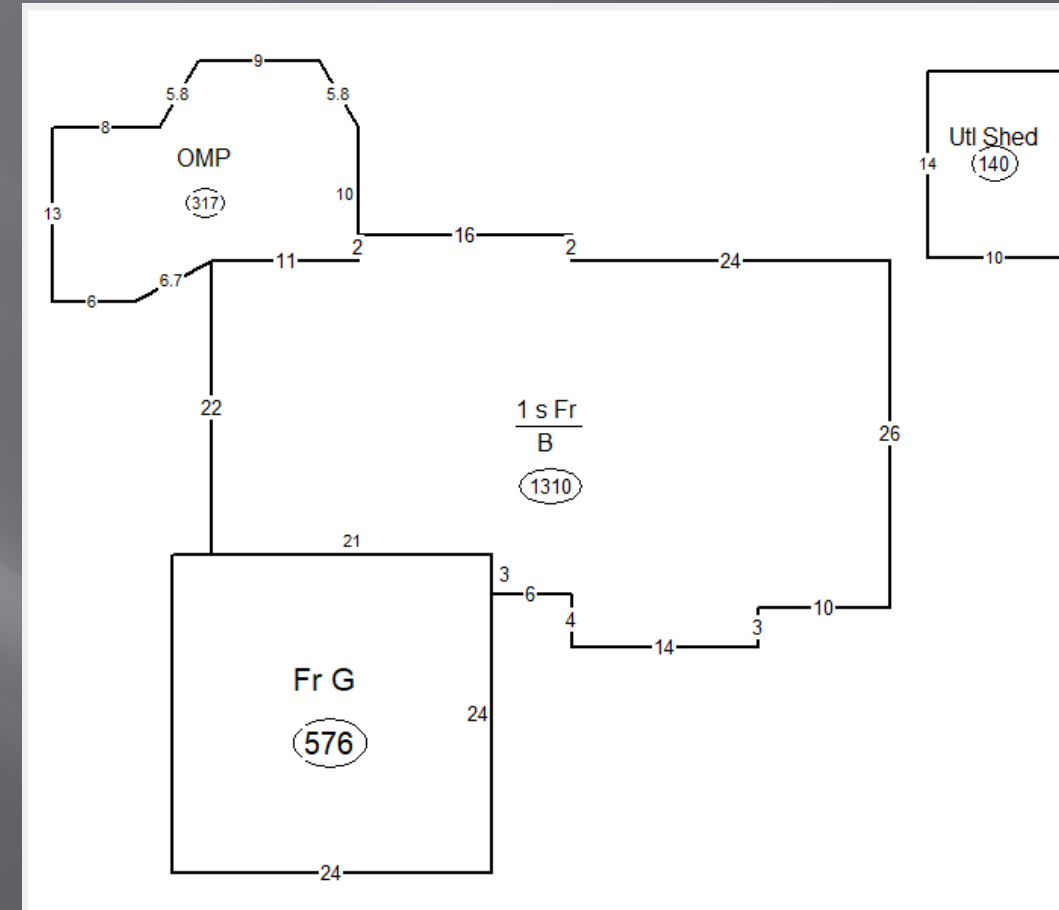
Built 2001

Sale Price:	\$ 395,000
Sale Date:	09/16/2022
Per sf: (1448 sf.)	\$250.75 sf.
BSMT Partition Finish 1126 sf.	

Comparable Sale 3

2819 Francis St

78.935.009.040



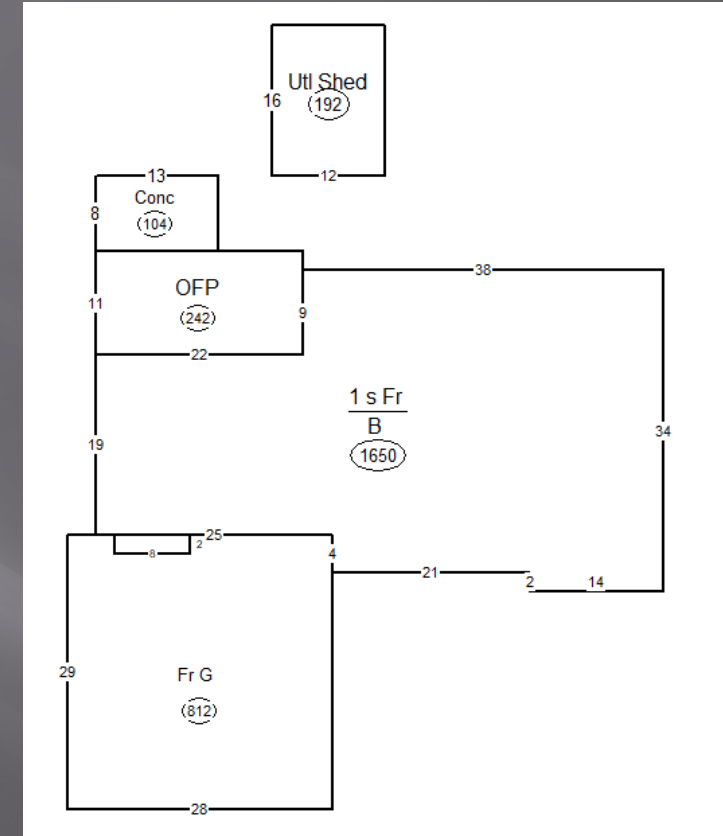
Built 2004

Sale Price:	\$ 360,000
Sale Date:	08/15/2022
Per sf: (1310 sf.)	\$253.66 sf.
BSMT Partition Finish 1117 sf.	

Comparable Sale 4

2808 Lakeview Dr

78.935.016.030



Built 2003

Sale Price:	\$ 405,000
Sale Date:	08/24/2022
Per sf: (1666 sf.)	\$226.17 sf.
BSMT Partition Finish 1276 sf.	

Summary:

2816 Francis St

78.935.005.250

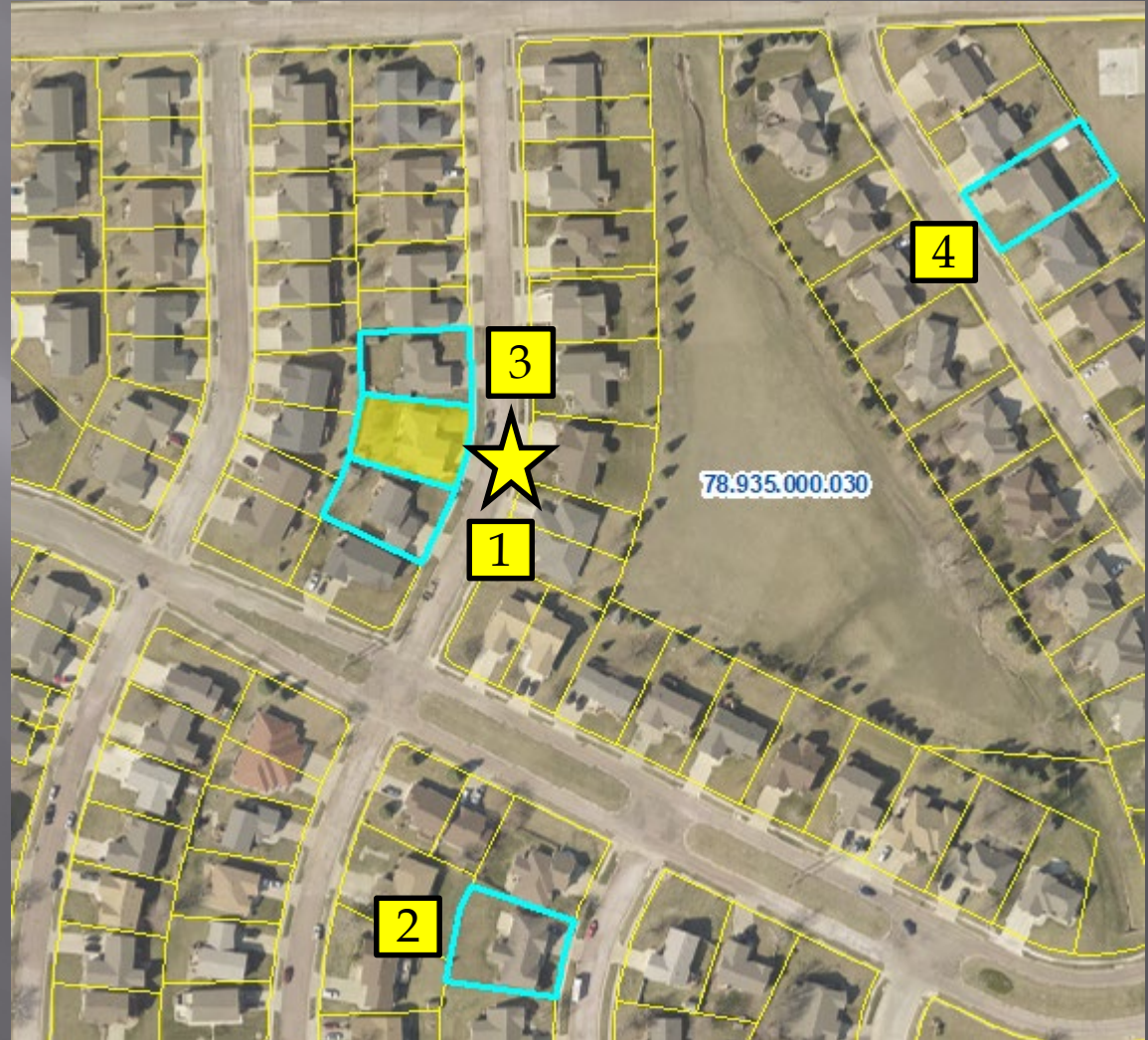
Subject: \$224.75 sf.

Sale 1: \$229.57 sf.

Sale 2: \$250.75 sf.

Sale 3: \$253.66 sf.

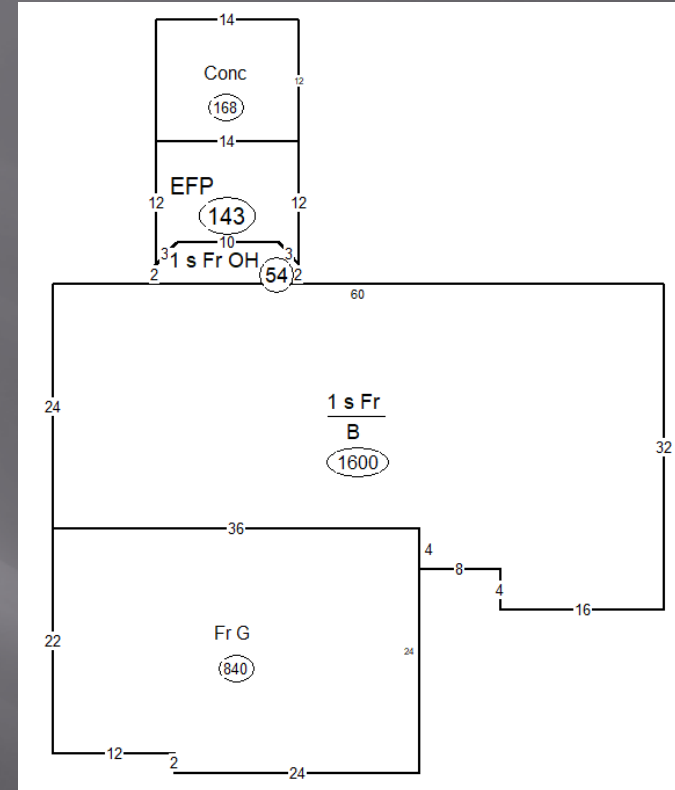
Sale 4: \$226.17 sf.



Andrew Henrickson

2818 Francis St

78.935.005.240



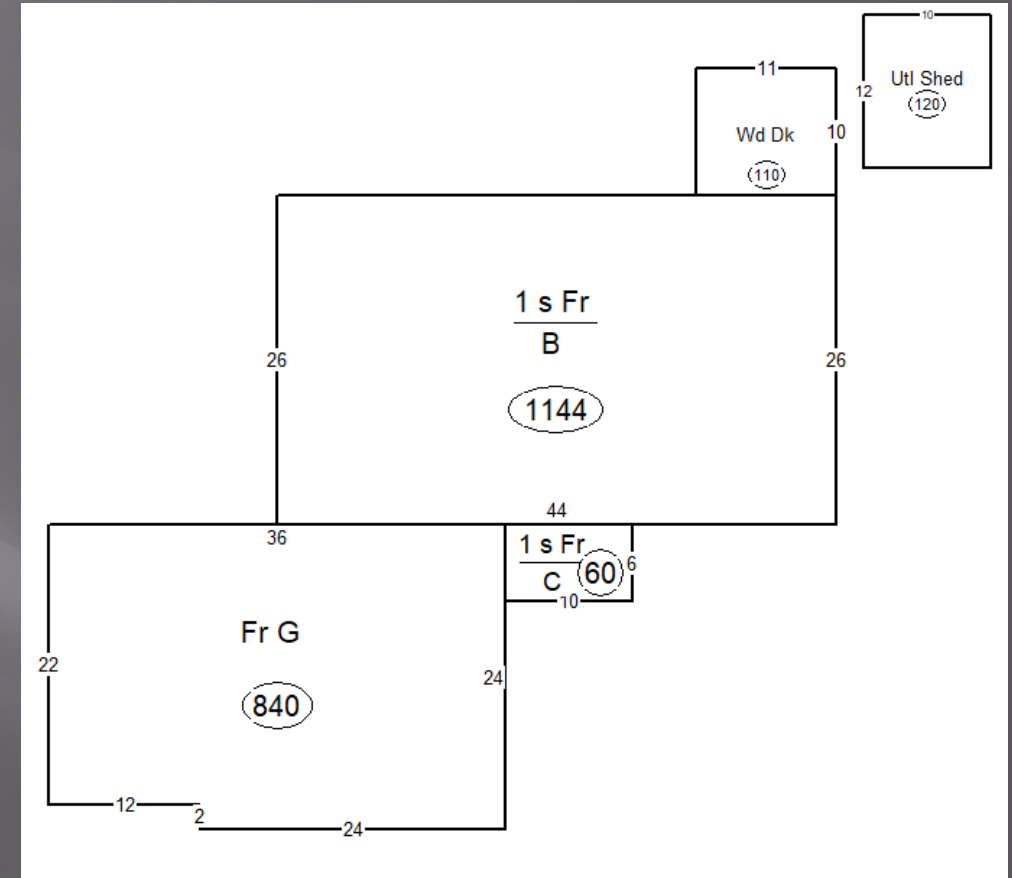
Built 2006

Land Value	\$ 29,500
Structure Value	<u>\$348,300</u>
Assessed Value	\$377,800
Per sf: (1654sf.)	\$210.58 sf.
BSMT Partition Finish 1572 sf.	

Comparable Sale 1

2815 Francis St

78.935.009.020



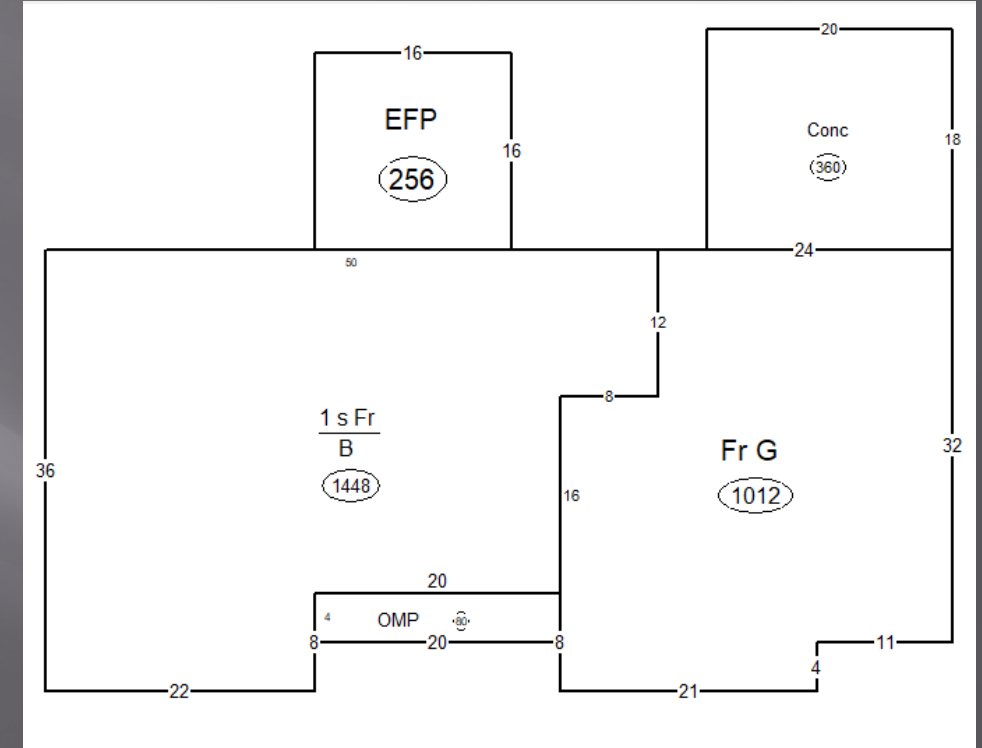
Built 2005

Sale Price:	\$ 305,000
Sale Date:	12/15/2022
Per sf: (1204 sf.)	\$229.57
BSMT Partition Finish 1036 sf.	

Comparable Sale 2

2709 Pine Street

78.935.003.060



Built 2001

Sale Price:

\$ 395,000

Sale Date:

09/16/2022

Per sf: (1448 sf.)

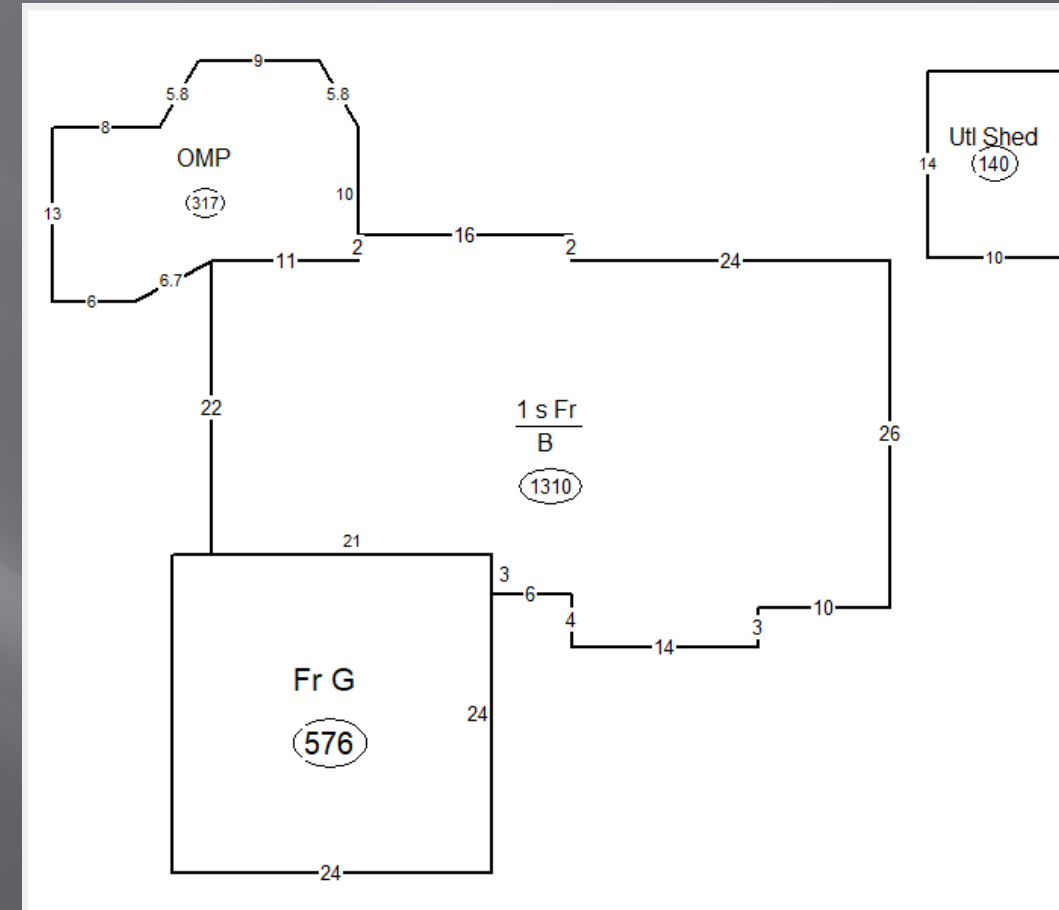
\$250.75 sf.

BSMT Partition Finish 1126 sf.

Comparable Sale 3

2819 Francis St

78.935.009.040



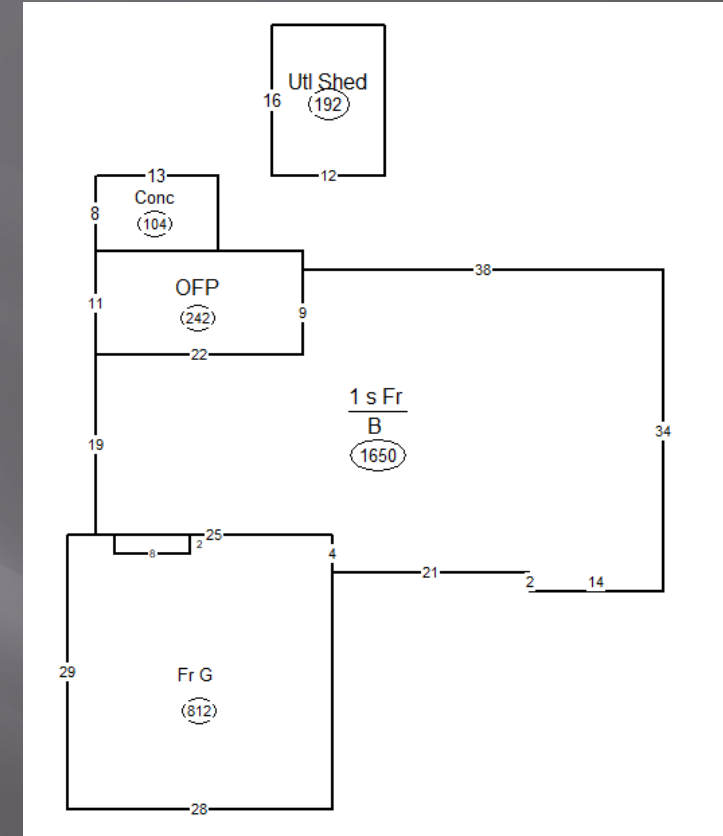
Built 2004

Sale Price:	\$ 360,000
Sale Date:	08/15/2022
Per sf: (1310 sf.)	\$253.66 sf.
BSMT Partition Finish 1117 sf.	

Comparable Sale 4

2808 Lakeview Dr

78.935.016.030



Built 2003

Sale Price:	\$ 405,000
Sale Date:	08/24/2022
Per sf: (1666 sf.)	\$226.17 sf.
BSMT Partition Finish 1276 sf.	

Summary:

2816 Francis St

78.935.005.250

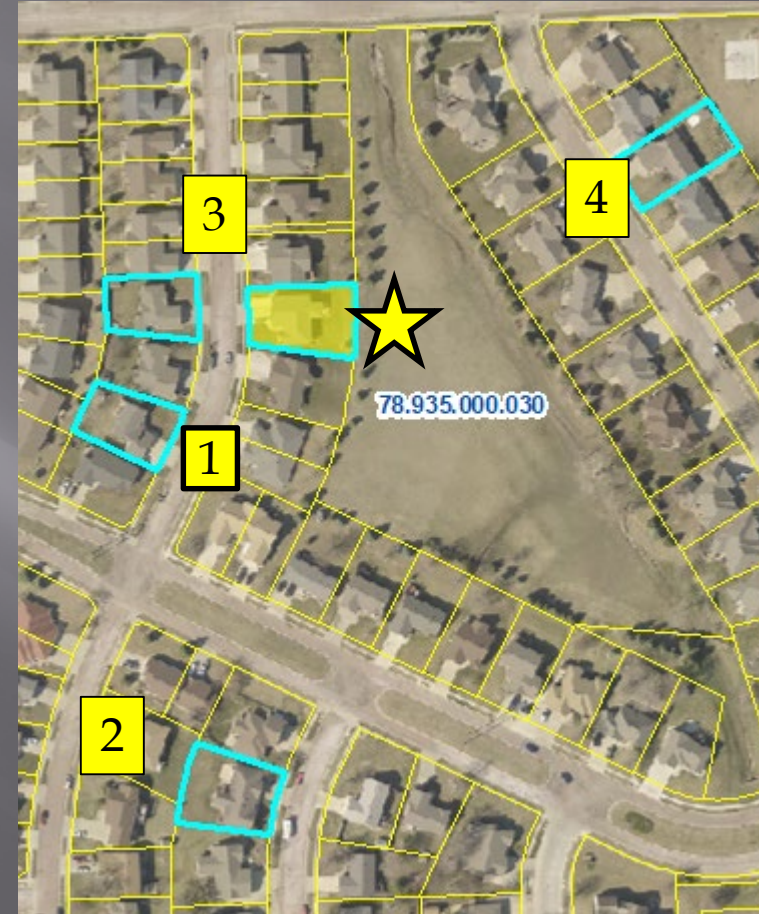
Subject: \$210.58 sf.

Sale 1: \$229.57 sf.

Sale 2: \$250.75 sf.

Sale 3: \$253.66 sf.

Sale 4: \$226.17 sf.



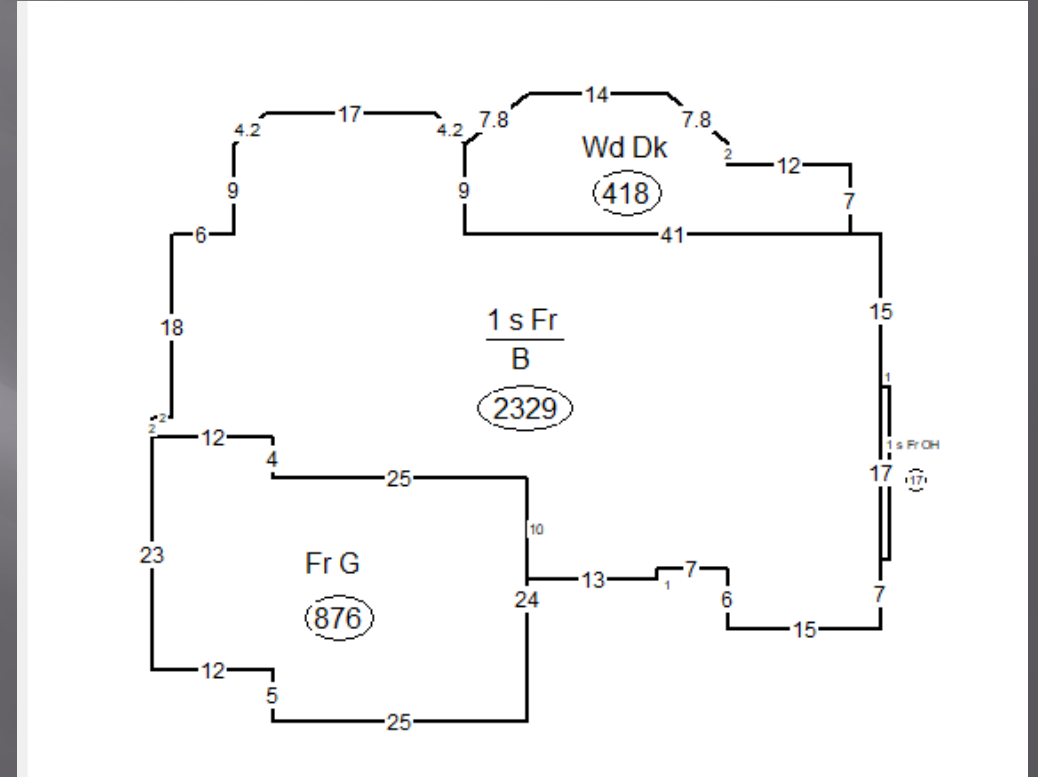
Lester Family Trust

907 Hillcrest Grand Ave

78.980.006.218



Built 2005



Land Value	\$ 48,700
Structure Value	<u>\$472,000</u>
Assessed Value	\$520,700
Per sf: (2,346 sf.)	\$201.19 sf.
BSMT Partition Finish 2089 sf.	

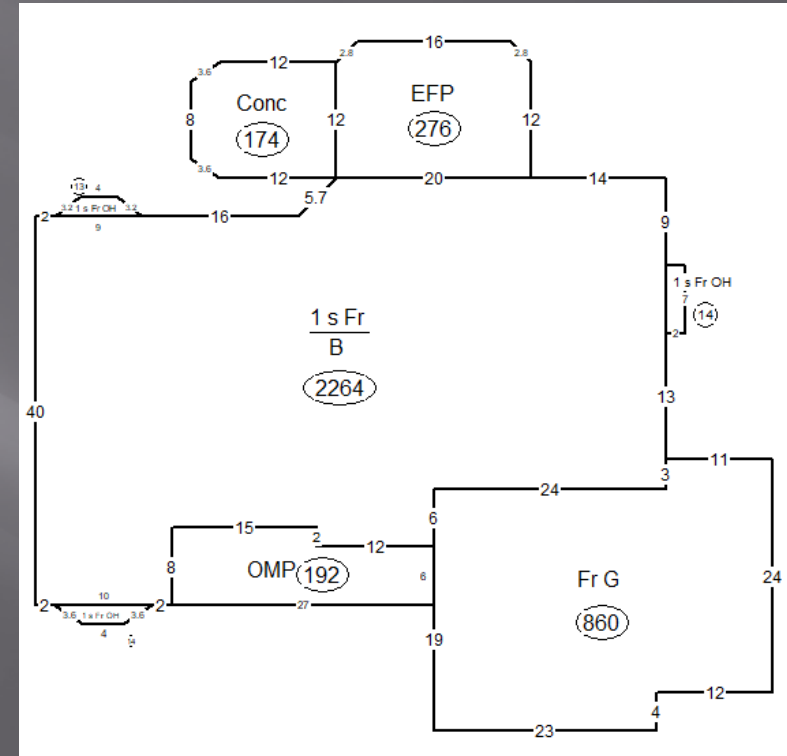
Comparable Sale 1

2407 Valley RD

78.355.005.149



Built 2001



Sale Price:

\$ 632,000

Sale Date:

02/25/2022

Per sf: (2305 sf.)

\$254.66 sf.

BSMT Partition Finish 2264 sf.

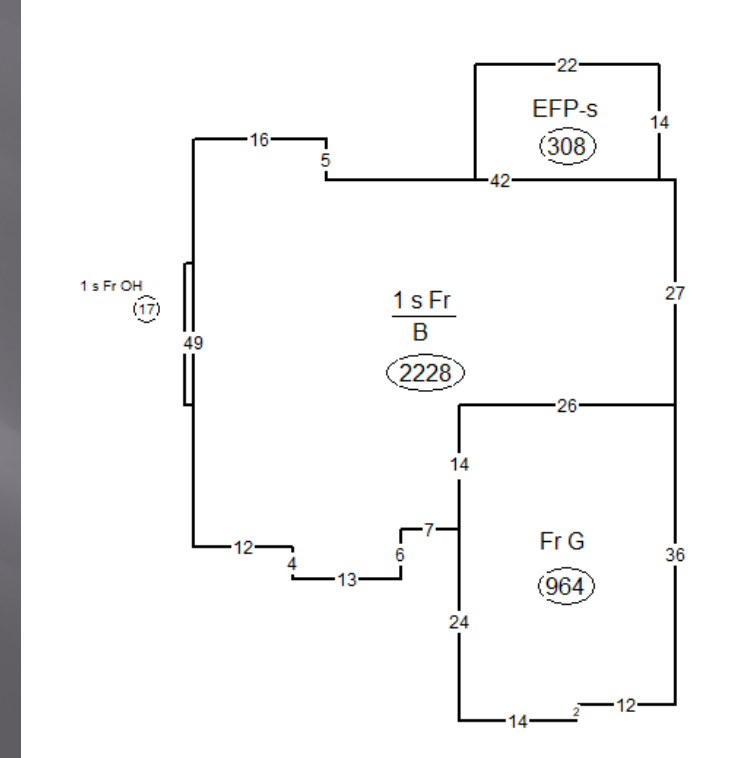
Comparable Sale 2

807 Hillcrest Grand Ave

78.980.006.214



Built 2002



Sale Price:

\$ 585,000

Sale Date:

08/16/2021

Per sf: (2,245 sf.)

\$237.25 sf.

BSMT Partition Finish 2008 sf.

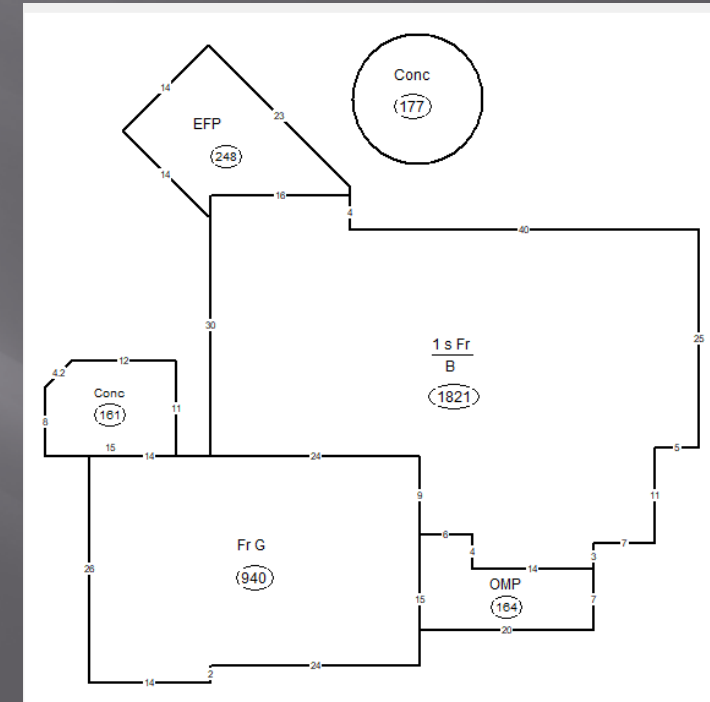
Comparable Sale 3

2804 Woodbine Ave

78.685.010.030



Built 2018



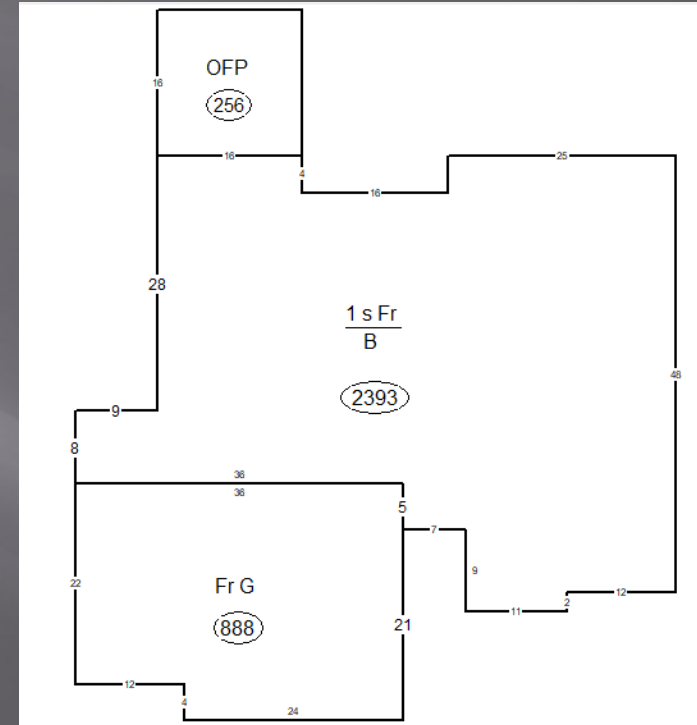
Sale Price:	\$ 470,000
Sale Date:	08/05/2022
Per sf: (1,821 sf.)	\$234.98 sf.
BSMT Partition Finish 1,413 sf.	

Comparable Sale 4

802 Applewood Drive
78.685.009.010



Built 2008



Sale Price:	\$ 495,000
Sale Date:	04/27/2021
Per sf: (2,014 sf.)	\$192.61 sf.
BSMT Partition Finish 707 sf.	

Summary:

907 Hillcrest Grand Ave
78.980.006.218

Subject: \$201.19 sf.

Sale 1: \$254.66 sf.

Sale 2: \$237.25 sf.

Sale 3: \$234.98 sf.

Sale 4: \$192.61 sf.



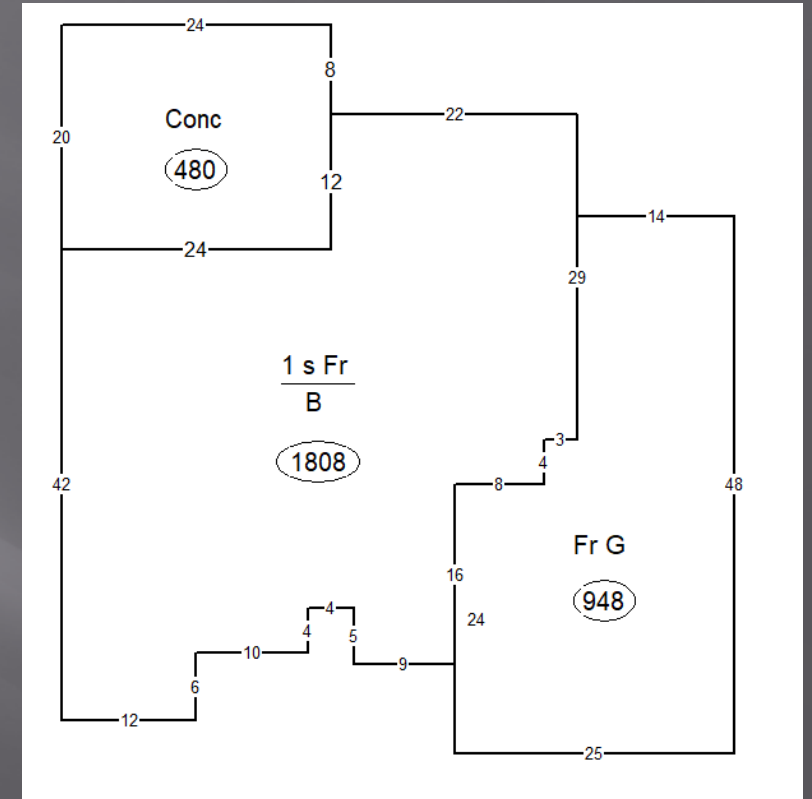
Lyle Hoelsing

909 Hillcrest Grand Ave

78.980.006.219



Built 2009



Land Value	\$ 48,700
Structure Value	<u>\$360,600</u>
Assessed Value	\$409,300
Per sf: (2,346 sf.)	\$199.45 sf.
BSMT Partition Finish 1342 sf.	

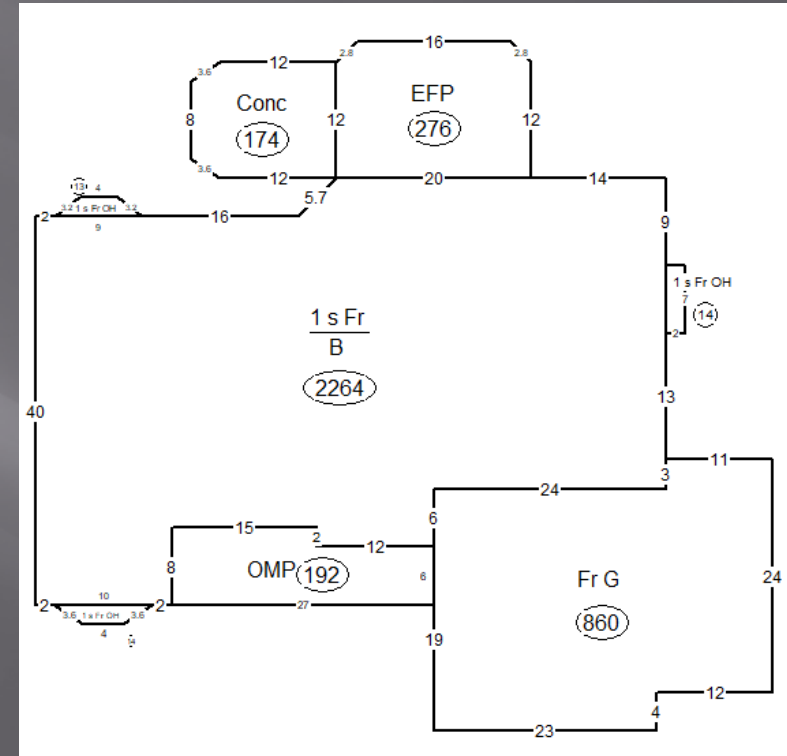
Comparable Sale 1

2407 Valley RD

78.355.005.149



Built 2001



Sale Price:

\$ 632,000

Sale Date:

02/25/2022

Per sf: (2305 sf.)

\$254.66 sf.

BSMT Partition Finish 2264 sf.

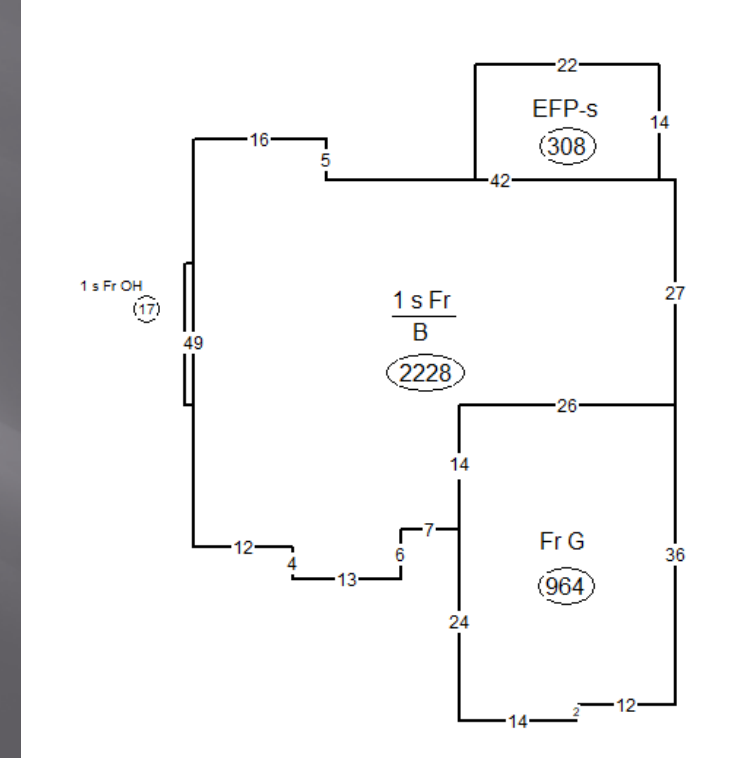
Comparable Sale 2

807 Hillcrest Grand Ave

78.980.006.214



Built 2002



Sale Price:

\$ 585,000

Sale Date:

08/16/2021

Per sf: (2,245 sf.)

\$237.25 sf.

BSMT Partition Finish 2008 sf.

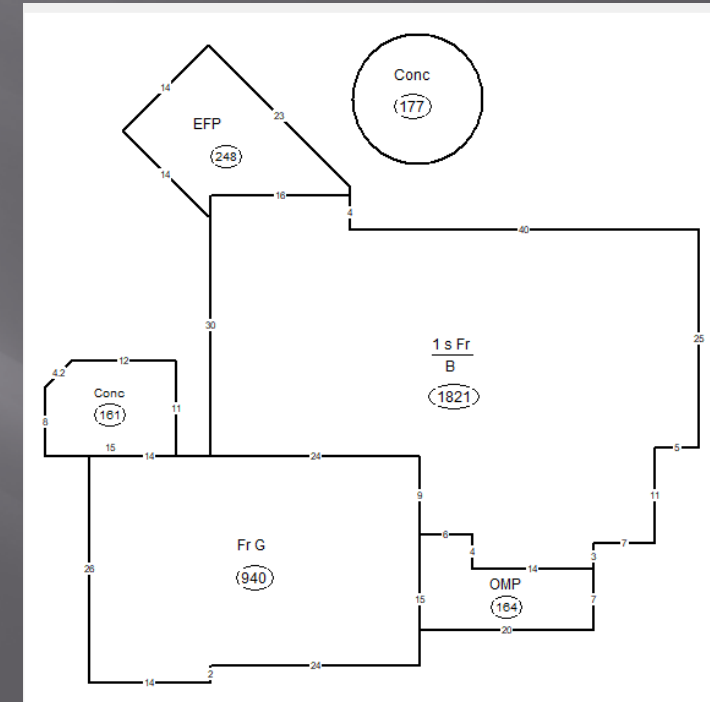
Comparable Sale 3

2804 Woodbine Ave

78.685.010.030



Built 2018



Sale Price:	\$ 470,000
Sale Date:	08/05/2022
Per sf: (1,821 sf.)	\$234.98 sf.
BSMT Partition Finish 1,413 sf.	

Comparable Sale 4

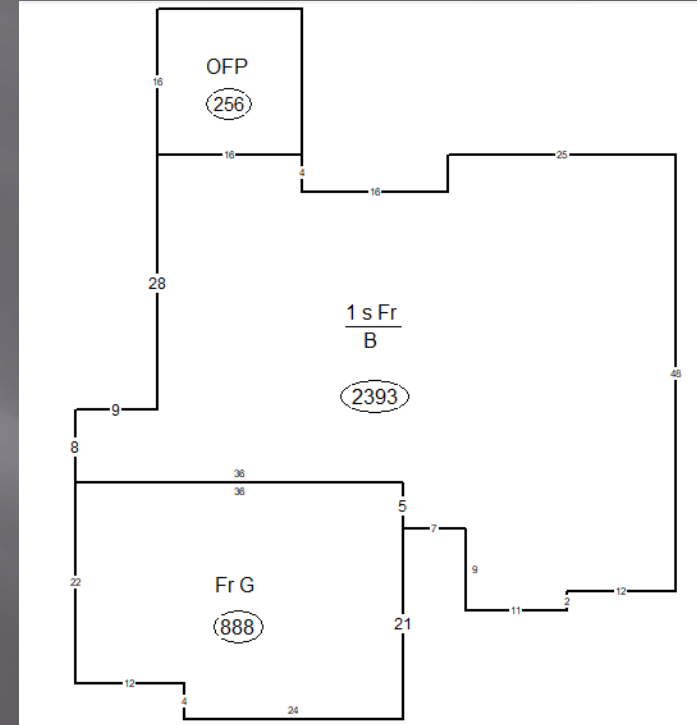
802 Applewood Drive
78.685.009.010



10/02/2013

Built 2008

Sale Price:	\$ 495,000
Sale Date:	04/27/2021
Per sf: (2,014 sf.)	\$192.61 sf.
BSMT Partition Finish 707 sf.	



Summary:

909 Hillcrest Grand Ave

78.980.006.219

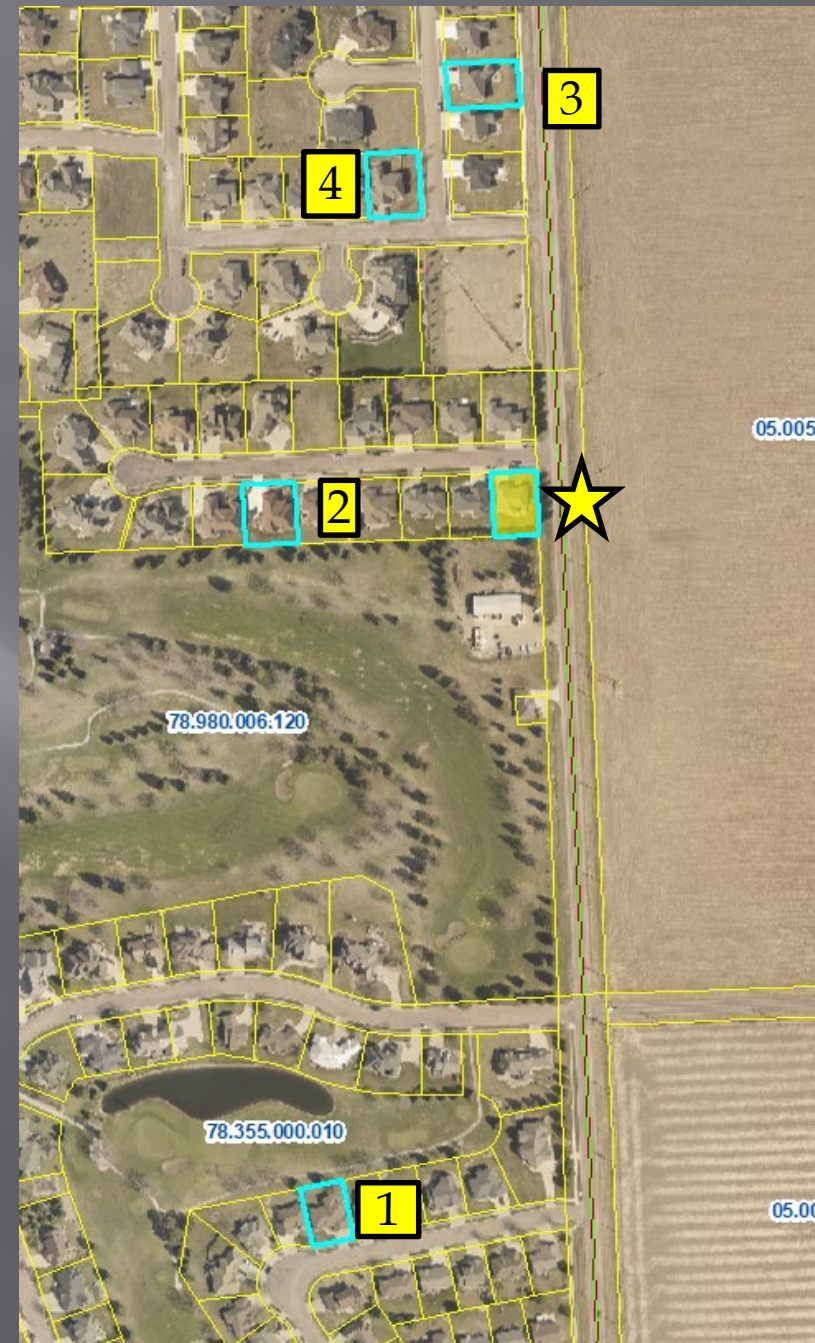
Subject: \$201.19 sf.

Sale 1: \$254.66 sf.

Sale 2: \$237.25 sf.

Sale 3: \$234.98 sf.

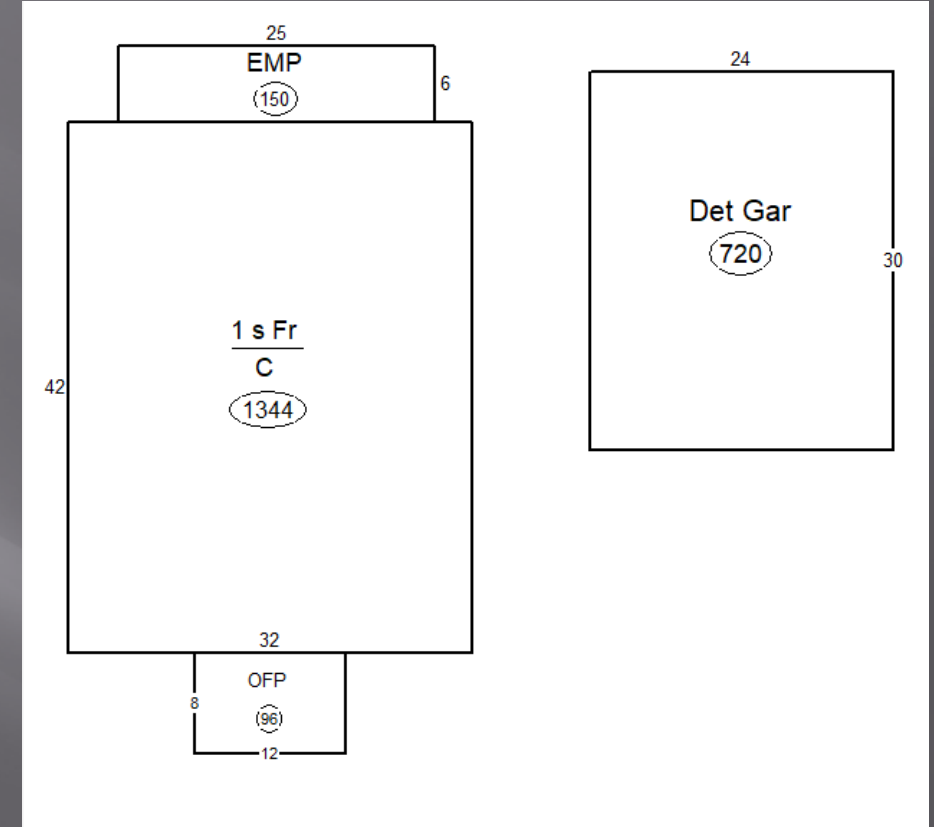
Sale 4: \$192.61 sf.



Charles Holan

603 M. Broadway Ave

78.110.060.110



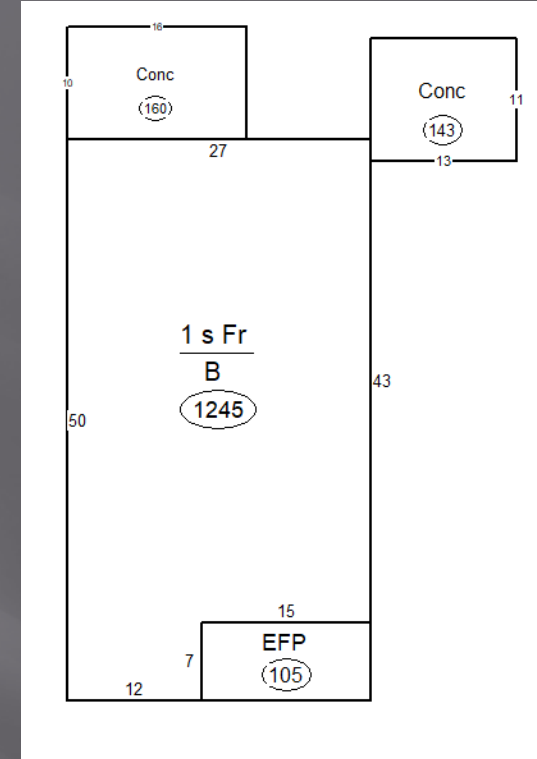
Built 1880

Land Value	\$ 11,400
Structure Value	<u>\$114,000</u>
Assessed Value	\$125,400
Per sf: (1344 sf.)	\$84.82 sf.

Comparable Sale 1

616 Locust St

78.110.061.025



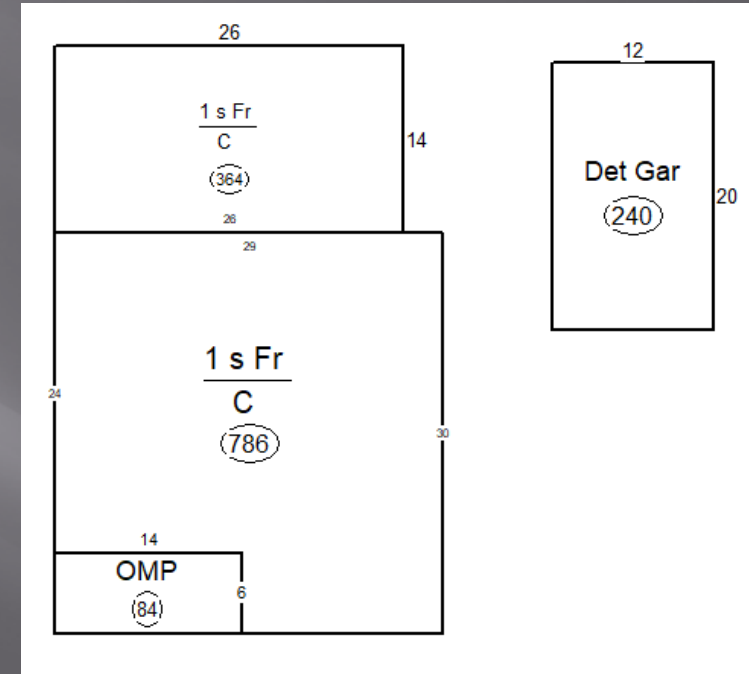
Built 1906

Sale Price:	\$ 141,000
Sale Date:	11/12/2021
Per sf: (1245 sf.)	\$106.59 sf.

Comparable Sale 2

410 West 6th St

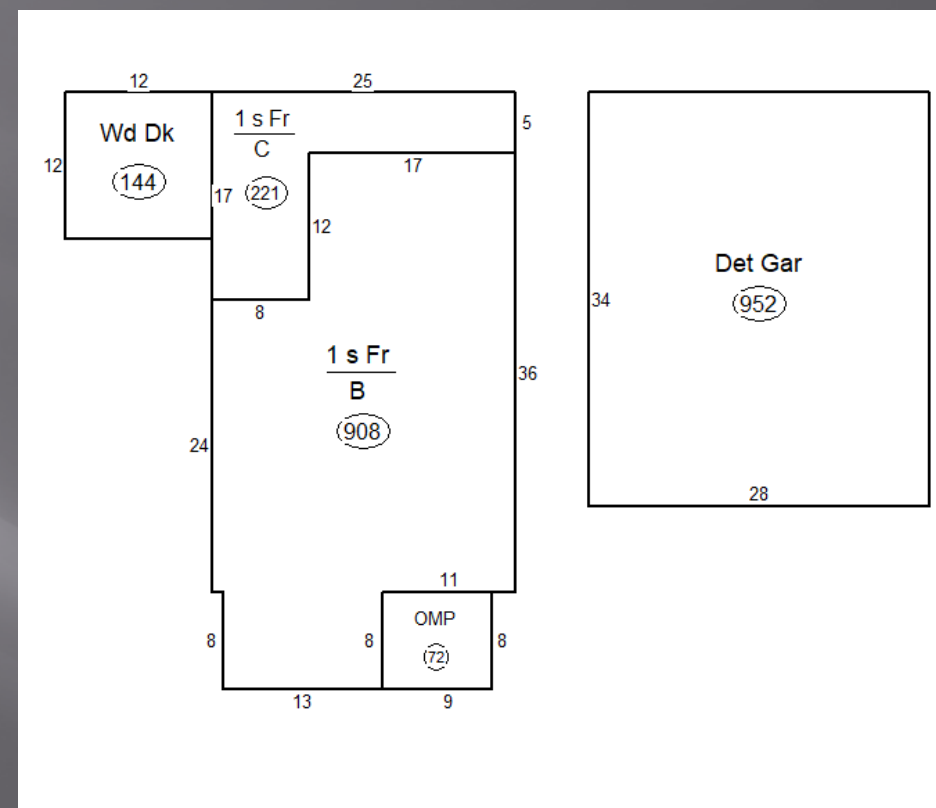
78.110.060.090



Built 1900

Sale Price:	\$ 120,000
Sale Date:	12/13/21
Per sf: (1150 sf.)	\$95.39

513 Green St
78.110.044.080



Built 1906

Sale Price:	\$ 165,000
Sale Date:	12/17/2021
Per sf: (1129 sf.)	\$138.80 sf.
BSMT Rec Finish 817 sf.	

Summary:

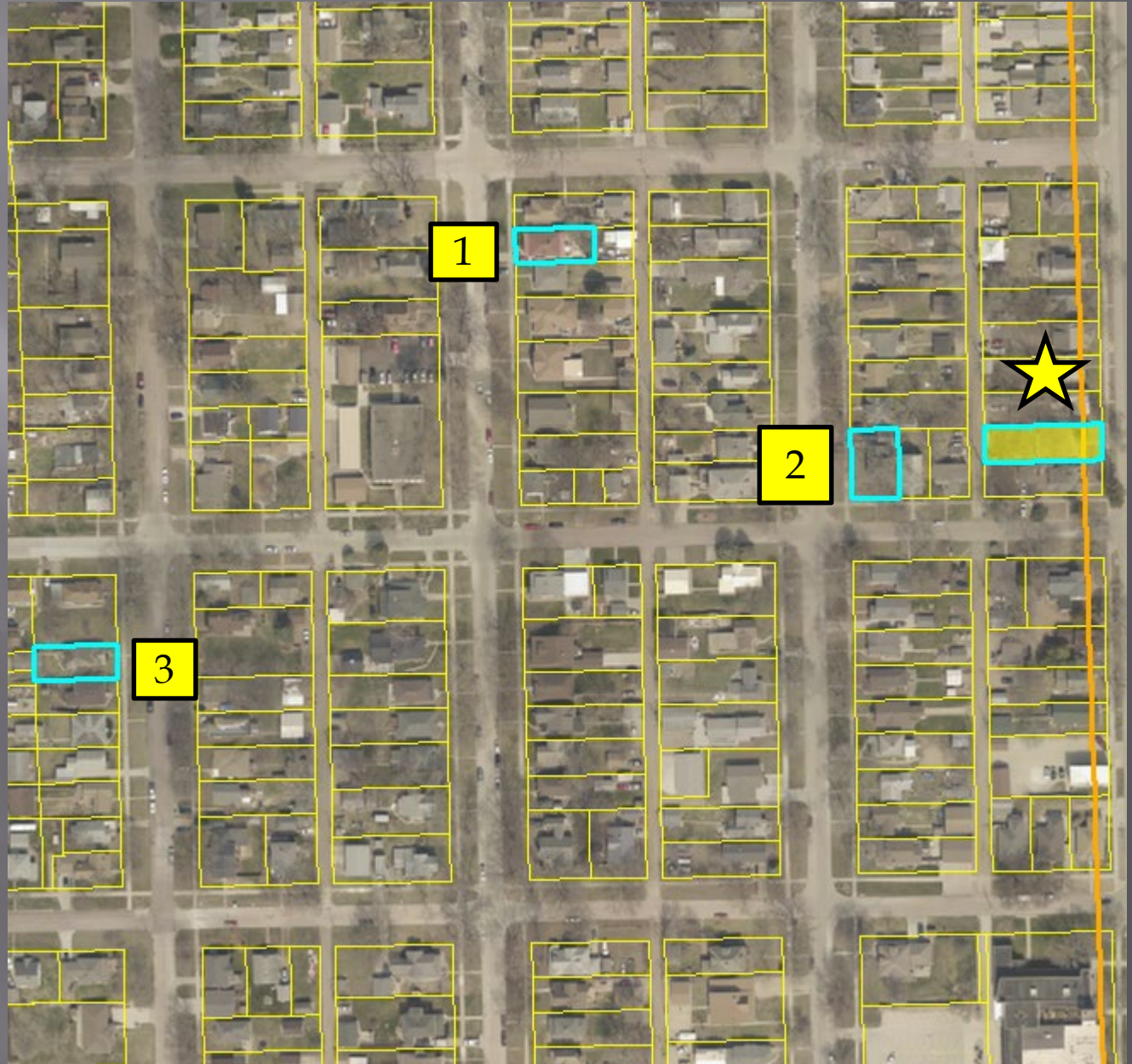
603 Broadway Ave
78.110.060.110

Subject: \$84.82 sf.

Sale 1: \$95.39 sf.

Sale 2: \$106.59 sf.

Sale 3: \$138.80 sf.



Jeff J Pekas

101 Donohoe Blvd

78.128.003.010



Built 2021

Land Value	\$ 29,600
Structure Value	<u>\$255,700</u>
Assessed Value	\$285,300
Per sf: (1,544 sf.)	\$165.61 sf.

Comparable Sale 1

101 Donohoe Blvd

78.128.003.010



Built 2021

Sale Price:	\$ 334,500
Sale Date:	06/30/2021
Per sf: (1,544 sf.)	\$197.47 sf

Comparable Sale 2

2806 Arlington Ave

78.685.009.090



Built 2016

Sale Price:	\$ 622,000
Sale Date:	10/21/2022
Per sf: (2,172 sf.)	\$267.86 sf

Comparable Sale 3

2804 Woodbine Ave

78.685.010.030



Built 2018

Sale Price:	\$ 470,000
Sale Date:	08/05/2022
Per sf: (1,821 sf.)	\$234.98 sf

Comparable Sale 4

2808 Arlington Ave

78.685.009.100



Built 2019

Sale Price:	\$ 488,578
Sale Date:	06/01/2021
Per sf: (1,980 sf.)	\$226.45 sf

Summary:

101 Donohoe Blvd

78.128.003.010

Subject: \$165.61 sf.

Subject Sale 1: \$197.47 sf.

Sale 2: \$267.86 sf.

Sale 3: \$234.98 sf.

Sale 4: \$226.45 sf.



Meridian Bridge Inc

104 West 11 St

78.820.006.130

WBI – Without
Benefit of
Inspection



Built 1965

Land Value	\$ 12,300
Structure Value	<u>\$184,000</u>
Assessed Value	\$196,300
Per sf: (1,244 sf.)	\$147.91 sf.

Emily L Vanderhule

407 Maple St

78.940.040.130



Built 1911

Land Value	\$ 15,700
Structure Value	<u>\$168,300</u>
Assessed Value	\$184,000
Per sf: (1503 sf.)	\$111.98 sf.
BSMT Rec Finish 336 sf.	

Comparable Sale 1

513 Green St

78.110.044.080



Built 1906

Sale Price:	\$ 165,000
Sale Date:	12/17/2021
Per sf: (1129 sf.)	\$138.80 sf
Bsmt finish 817 sf	

Comparable Sale 2

1604 Walnut St

78.540.003.020



Built 1956

Sale Price:	\$ 170,000
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Sale Date:	8/25/22
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Per sf: (1276 sf.)	\$123.12 sf.
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BSMT Rec Finish 1021 sf

Comparable Sale 3

100 East 16 St.

78.360.005.100



Built 1950

Sale Price:

\$ 189,900

Sale Date:

11/17/2021

Per sf: (1260 sf.)

\$139.68 sf.

BSMT Rec finish 351 sf

Summary:

119 407 Maple St

78.940.040.130

Subject: \$111.98 sf.

Sale 1: \$138.79 sf.

Sale 2: \$123.12 sf.

Sale 3: \$139.68 sf.



Daniel Fitch

303 West 17th St

78.540.001.240



Built 1961

Land Value	\$ 13,900
Structure Value	<u>\$154,100</u>
Assessed Value	\$168,000
Per sf: (936 sf.)	\$164.64 sf.
BSMT Finish 684 sf.	

Comparable Sale 1

211 West 15th St

78.820.008.010



Built 1953

Sale Price:	\$ 187,500
Sale Date:	12/22/2022
Per sf: (768 sf.)	\$227.08 sf
Bsmt rec finish 416 sf	

Comparable Sale 2

1215 Cedar St

78.820.009.160



Built 1953

Sale Price:	\$ 166,000
Sale Date:	3/25/2022
Per sf: (768 sf.)	\$198.05 sf.
BSMT Finish 700 sf	

Comparable Sale 3

1711 Douglas Ave

78.540.004.230



Built 1951

Sale Price:	\$ 175,000
Sale Date:	10/14/2021
Per sf: (944 sf.)	\$174.58 sf.
BSMT finish 850 sf	

Comparable Sale 4

2110 Walnut St

78.530.001.080



Built 1966

Sale Price:	\$ 147,000
Sale Date:	9/29/2021
Per sf: (792 sf.)	\$172.73 sf.
BSMT finish 692 sf	

Summary:

303 West 17th St
78.540.001.240

Subject: \$164.64 sf.

Sale 1: \$227.08 sf.

Sale 2: \$198.04 sf.

Sale 3: \$174.58 sf.

Sale 4: \$172.73 sf.



Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Reason
78.171.004.060	Drotzmann, Steve	NAD		NAD		
		\$15,500		\$100		Retention pond
78.430.021.020	Dvorak Family Revocable Trust	NADO	NAD10	NADO	NAD10	Historical house with
		\$24,400	\$385,200	\$24,400	\$354,000	limitation obsolescence
78.685.009.150	Wagner, Dennis L	NAD	NAD1	NADO	NAD10	
		\$42,400	\$182,300	\$42,400	\$367,100	incorrect house information
78.760.006.140	Johnson, Duane	NAD10	NADO	NAD10	NADO	
		\$198,300	\$13,000	\$149,400	\$13,000	Equalization with neighbors
78.760.008.200	Anderson, James W	NADO	NAD10	NADO	NAD10	
		\$13,000	\$183,100	\$13,000	\$135,600	Equalization with neighbors
78.790.034.010	Turner Family Protection Trust	NAD1	NAD	NAD1	NAD	
		\$53,500	\$9,200	\$22,200	\$9,200	Over market/ poor condition/damage
78.850.003.080	Weiland, Patti J	NADO	NAD10	NADO	NAD10	
		\$25,200	\$258,900	\$25,200	\$206,200	incorrect house information
78.935.005.100	Heine, Eric	NAD10	NADO	NAD10	NADO	
		\$576,900	\$26,900	\$576,900	\$26,900	Withdrawn
78.940.015.150	Wild Dog Enterprises	NAD	NAD1	NAD	NAD1	
		\$14,000	\$105,600	\$14,000	\$89,300	incorrect house information
78.950.023.100	Meridian Bridge Inc	NADC	NADC2	NADC	NADC2	
		\$34,500	\$344,800	\$34,500	\$253,200	Incorrect information-Change in Use

YANKTON COUNTY BOARD OF EQUALIZATION



April 21, 2023 – 3:25 PM

Commission Chambers
Yankton County Government Center

James R Schindler

119 Cottonwood St

09.022.700.505



Built 1968

Land Value	\$ 20,800
Structure Value	<u>\$180,900</u>
Assessed Value	\$201,700
Per sf: (1,248 sf.)	\$144.95 sf.
BSMT Finish 252 sf.	

Comparable Sale 1

3102 West 11 St

09.010.200.330



Built 1967

Sale Price:	\$ 250,000
Sale Date:	8/24/2021
Per sf: (1144 sf.)	\$193.00 sf.
BSMT Rec Finish 992 sf.	

Comparable Sale 2

4906 SD HWY 314

09.004.400.303



Built 1975

Sale Price:	\$ 310,000
Sale Date:	4/01/2021
Per sf: (1357 sf.)	\$209..06 sf.
BSMT Finish 1092 sf.	

Comparable Sale 3

112 Case St
09.022.700.316



Built 1976

Sale Price:	\$ 195,000
Sale Date:	12/02/2021
Per sf: (1056 sf.)	\$169.50 sf.
BSMT Rec Finish 520 sf.	

Comparable Sale 4

100 Richard St

09.022.700.122



Built 1976

Sale Price:	\$ 193,000
Sale Date:	9/30/2022
Per sf: (1056 sf.)	\$167.61 sf.
BSMT Rec Finish 950 sf.	

Summary:

119 Cottonwood St
09.022.700.505

Subject: \$144.95 sf.

Sale 1: \$193.00 sf.

Sale 2: \$209.06 sf.

Sale 3: \$169.50 sf.

Sale 4: \$167.61 sf.



Verne L Hanson

434 Lewis & Clark Trl

13.013.300.505



Built 1960

Land Value	\$ 26,900
Structure Value	<u>\$97,900</u>
Assessed Value	\$124,800
Per sf: (936 sf.)	\$104.59 sf.
BSMT Rec Finish 534 sf.	

Comparable Sale 1

295 Sleepy Hollow Dr

13.013.600.945



Built 1957

Sale Price:	\$ 400,000
Sale Date:	3/18/2022
Per sf: (2474 sf.)	\$135.49 sf
Bsmt Rec finish 877 sf	

Comparable Sale 2

231 Acorn Dr

13.013.300.705



Built 1968

Sale Price:	\$ 320,000
Sale Date:	8/12/2022
Per sf: (1812 sf.)	\$158.94 sf.
BSMT Finish 288 sf	

Comparable Sale 3

110 Sleepy Hollow Dr

13.013.500.870



Built 1978

Sale Price:	\$ 268,000
Sale Date:	8/26/2022
Per sf: (1119 sf.)	\$210.90 sf.
<small>BSMT finish 288 sf</small>	

Summary:

119 434 Lewis & Clark Trl
13.013.300.505

Subject: \$104.59 sf.

Sale 1: \$135.49 sf.

Sale 2: \$158.94 sf.

Sale 3: \$210.90 sf.



Martin H Lawrensen

307 Windsor St

72.200.002.010



Built 1915

Original Assessment:

Land Value	\$ 2,400
Structure Value	<u>\$89,400</u>
Assessed Value	\$91,800
Per sf: (2,212 sf.)	\$40.41 sf.

Local Board Value:

Land Value	\$ 2,400
Structure Value	<u>\$73,600</u>
Assessed Value	\$76,000
Per sf: (2,212 sf.)	\$33.27 sf.

Comparable Sale 1

306 Main St
72.200.011.030



Built 1950

Sale Price:	\$120,000
Sale Date:	6/29/2022
Per sf: (1,960 sf.)	\$60.00 sf.

Comparable Sale 2

204 Windsor St

72.200.007.050



Built 1910

Sale Price:	\$90,000
Sale Date:	11/30/2022
Per sf: (1,504 sf.)	\$57.65 sf.

Comparable Sale 3

200 Grant Ave

72.200.009.050



Built 1900

Sale Price:	\$150,000
Sale Date:	03/02/2023
Per sf: (1,900 sf.)	\$77.26 sf.

Summary:

307 Windsor St
72.200.002.010

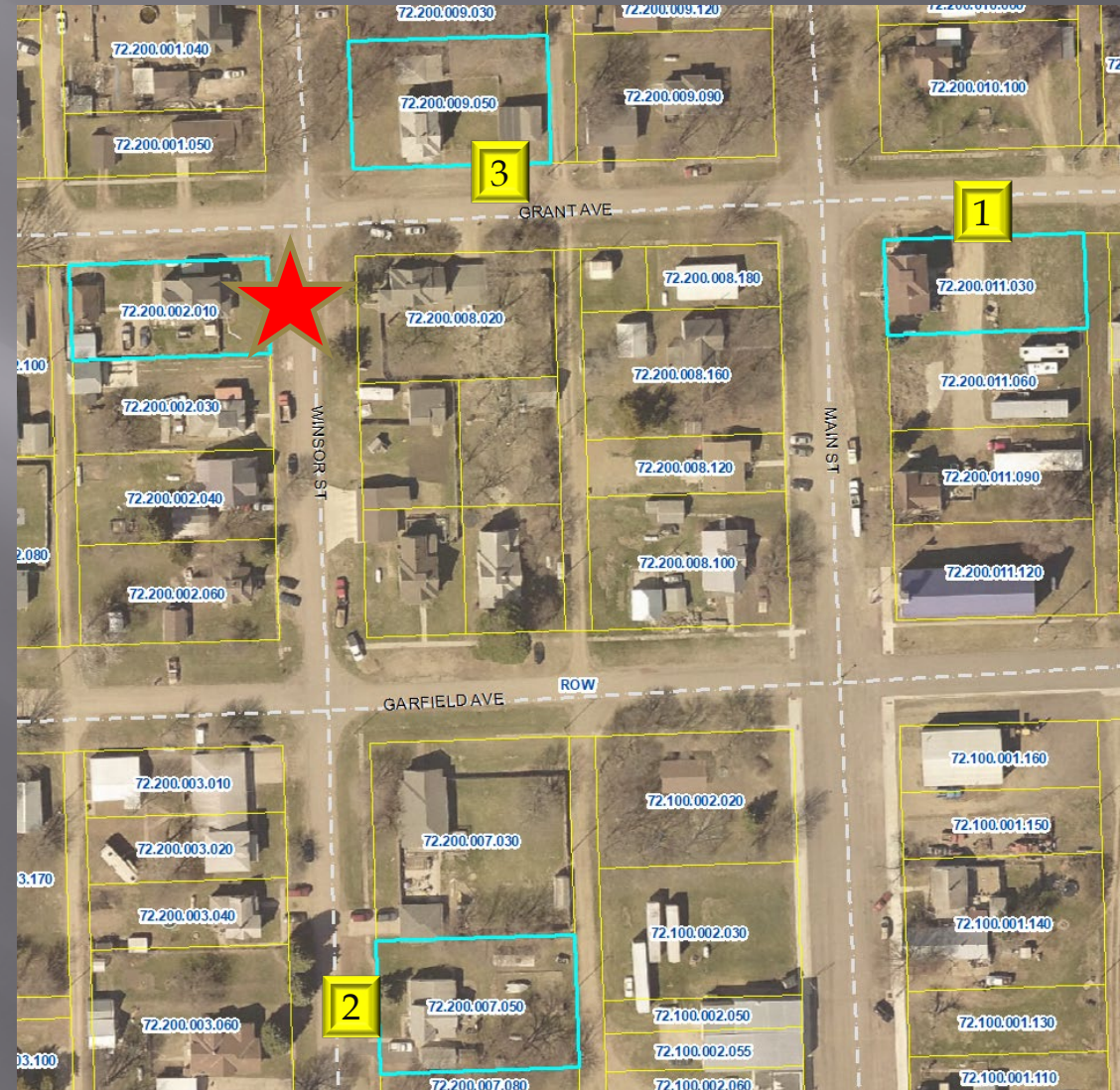
Subject:
Current: \$40.41 sf.

Local Board: \$33.27 sf.

Sale 1: \$60.00 sf.

Sale 2: \$57.65 sf.

Sale 3: \$77.26 sf.



Darrell J Haas

207 Windsor St

72.200.003.020



Built 1919

Original Assessment:

Land Value	\$ 1,700
Structure Value	<u>\$115,400</u>
Assessed Value	\$117,100
Per sf: (2,380 sf.)	\$48.49 sf.

Local Board Value:

Land Value	\$ 1,700
Structure Value	<u>\$78,000</u>
Assessed Value	\$79,700
Per sf: (2,380 sf.)	\$32.77 sf.

Comparable Sale 1

306 Main St
72.200.011.030



Built 1950

Sale Price:	\$120,000
Sale Date:	6/29/2022
Per sf: (1,960 sf.)	\$60.00 sf.

Comparable Sale 2

204 Windsor St

72.200.007.050



Built 1910

Sale Price:	\$90,000
Sale Date:	11/30/2022
Per sf: (1,504 sf.)	\$57.65 sf.

Comparable Sale 3

200 Grant Ave

72.200.009.050



Built 1900

Sale Price:	\$150,000
Sale Date:	03/02/2023
Per sf: (1,900 sf.)	\$77.26 sf.

Summary:

207 Windsor St
72.200.003.020

Subject:
Current: \$48.49 sf.

Local Board: \$32.77 sf.

Sale 1: \$60.00 sf.

Sale 2: \$57.65 sf.

Sale 3: \$77.26 sf.



Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Reason
05.010.999.250	Blackburn, John P	NACM1		NACM1		
		\$22,200		\$18,500		Over market value
05.010.999.278	Blackburn, John P	NACM1	NAC1	NACM1	NAC1	
		\$38,200	\$900	\$29,100	\$900	Over market value
14.023.999.150	Novak, Alvin	NACM10		NACM1		
		\$22,000		\$1,200		poor condition

	2023 Assessment Year						
	2023			Applied Value			
	Land	Improvements	Total	Land	Improvements	Total	Reduction
	\$49,500	\$185,300	\$234,800	\$43,144	\$31,670	\$74,814	\$159,986
	\$31,200	\$82,200	\$113,400	\$12,000	\$53,200	\$65,200	\$48,200
	\$23,000	\$225,500	\$248,500	\$15,500	\$120,500	\$136,000	\$112,500
	\$77,900	\$182,200	\$260,100	\$69,759	\$82,100	\$151,859	\$108,241
	\$9,700	\$109,500	\$119,200	\$9,200	\$29,700	\$38,900	\$80,300
	\$12,200	\$78,400	\$90,600	\$8,000	\$54,400	\$62,400	\$28,200
	\$16,500	\$168,000	\$184,500	\$13,000	\$92,100	\$105,100	\$79,400
	\$800	\$60,700	\$61,500	\$800	\$25,500	\$26,300	\$35,200
	\$13,500	\$81,600	\$95,100	\$11,200	\$81,600	\$92,800	\$2,300
	\$19,300	\$125,900	\$145,200	\$17,000	\$84,700	\$101,700	\$43,500
	\$9,000	\$53,200	\$62,200	\$8,900	\$40,500	\$49,400	\$12,800
	\$24,300	\$187,300	\$211,600	\$16,000	\$67,000	\$83,000	\$128,600
	\$12,200	\$88,800	\$101,000	\$12,200	\$64,700	\$76,900	\$24,100
	\$23,900	\$144,200	\$168,100	\$15,500	\$44,300	\$59,800	\$108,300
	\$11,100	\$139,600	\$150,700	\$3,400	\$64,800	\$68,200	\$82,500
	\$24,400	\$55,900	\$80,300	\$13,900	\$24,100	\$38,000	\$42,300
	\$10,200	\$70,100	\$80,300	\$10,200	\$50,400	\$60,600	\$19,700
	\$13,400	\$200,900	\$214,300	\$13,400	\$152,900	\$166,300	\$48,000
	\$10,200	\$108,200	\$118,400	\$9,000	\$52,900	\$61,900	\$56,500
	\$7,600	\$87,300	\$94,900	\$7,600	\$65,600	\$73,200	\$21,700
	\$16,300	\$123,000	\$139,300	\$10,700	\$103,300	\$114,000	\$25,300
	\$12,900	\$156,100	\$169,000	\$10,000	\$75,200	\$85,200	\$83,800
	\$13,000	\$181,400	\$194,400	\$10,000	\$61,900	\$71,900	\$122,500
	\$12,342	\$73,400	\$85,742	\$10,163	\$33,300	\$43,463	\$42,279
	\$15,500	\$108,000	\$123,500	\$9,900	\$51,100	\$61,000	\$62,500
	\$18,900	\$185,800	\$204,700	\$18,900	\$141,500	\$160,400	\$44,300
		\$21,000	\$21,000		\$17,900	\$17,900	\$3,100
	\$4,500	\$10,900	\$15,400	\$3,150	\$10,900	\$14,050	\$1,350
	\$3,400	\$45,400	\$48,800	\$3,050	\$38,400	\$41,450	\$7,350
	\$33,200	\$160,400	\$193,600	\$17,000	\$54,400	\$71,400	\$122,200
	\$29,800	\$323,100	\$352,900	\$20,900	\$119,900	\$140,800	\$212,100
	\$18,300	\$154,200	\$172,500	\$18,300	\$124,700	\$143,000	\$29,500
	\$13,200	\$104,400	\$117,600	\$8,400	\$61,700	\$70,100	\$47,500
	\$11,200	\$102,800	\$114,000	\$10,200	\$75,200	\$85,400	\$28,600
	\$17,600	\$140,700	\$158,300	\$11,500	\$79,100	\$90,600	\$67,700
	\$1,700	\$47,500	\$49,200	\$1,500	\$31,300	\$32,800	\$16,400
	\$39,000	\$198,400	\$237,400	\$20,000	\$128,900	\$148,900	\$88,500
	\$12,200	\$102,200	\$114,400	\$10,200	\$78,400	\$88,600	\$25,800
	\$25,300	\$125,600	\$150,900	\$24,211	\$95,900	\$120,111	\$30,789
	\$38,400	\$161,600	\$200,000	\$32,000	\$85,900	\$117,900	\$82,100
	\$4,100	\$51,700	\$55,800	\$3,600	\$15,500	\$19,100	\$36,700

	2023 Assessment Year						
	2023			Applied Value			
	Land	Improvements	Total	Land	Improvements	Total	Reduction
	\$11,500	\$109,500	\$121,000	\$11,500	\$59,900	\$71,400	\$49,600
		\$122,600	\$122,600		\$61,600	\$61,600	\$61,000
	\$19,900	\$96,000	\$115,900	\$6,000	\$34,000	\$40,000	\$75,900
	\$20,200	\$59,700	\$79,900	\$16,431	\$15,000	\$31,431	\$48,469
	\$5,000	\$45,100	\$50,100	\$4,450	\$18,400	\$22,850	\$27,250
	\$18,200	\$73,100	\$91,300	\$14,589	\$31,700	\$46,289	\$45,011
	\$15,200	\$169,100	\$184,300	\$11,900	\$64,600	\$76,500	\$107,800
	\$9,700	\$44,000	\$53,700	\$9,500	\$31,100	\$40,600	\$13,100
	\$18,700	\$143,700	\$162,400	\$18,000	\$46,000	\$64,000	\$98,400
	\$1,000	\$110,700	\$111,700	\$1,000	\$92,300	\$93,300	\$18,400
	\$7,900	\$78,800	\$86,700	\$7,800	\$23,900	\$31,700	\$55,000
	\$4,800	\$164,200	\$169,000	\$2,000	\$125,800	\$127,800	\$41,200
	\$38,400	\$252,000	\$290,400	\$32,000	\$201,800	\$233,800	\$56,600
	\$14,000	\$169,100	\$183,100	\$9,100	\$121,500	\$130,600	\$52,500
	\$9,700	\$83,500	\$93,200	\$7,400	\$38,400	\$45,800	\$47,400
	\$19,900	\$183,000	\$202,900	\$17,000	\$110,300	\$127,300	\$75,600
	\$12,900	\$99,700	\$112,600	\$12,900	\$69,000	\$81,900	\$30,700
	\$20,900	\$129,300	\$150,200	\$15,500	\$93,800	\$109,300	\$40,900
	\$21,100	\$127,400	\$148,500	\$17,000	\$53,600	\$70,600	\$77,900
	\$17,100	\$101,700	\$118,800	\$15,950	\$74,800	\$90,750	\$28,050
	\$9,200	\$56,900	\$66,100	\$8,700	\$50,900	\$59,600	\$6,500
	\$24,400	\$221,000	\$245,400	\$15,000	\$112,300	\$127,300	\$118,100
	\$11,200	\$182,800	\$194,000	\$9,600	\$53,100	\$62,700	\$131,300
	\$13,200	\$146,600	\$159,800	\$12,000	\$60,400	\$72,400	\$87,400
	\$37,000	\$104,600	\$141,600	\$33,916	\$27,600	\$61,516	\$80,084
		\$83,600	\$83,600		\$26,400	\$26,400	\$57,200
	\$13,000	\$189,900	\$202,900	\$13,000	\$133,900	\$146,900	\$56,000
		\$5,900	\$5,900		\$4,900	\$4,900	\$1,000
	\$6,800	\$54,300	\$61,100	\$6,100	\$29,500	\$35,600	\$25,500
	\$3,300	\$51,600	\$54,900	\$3,300	\$40,300	\$43,600	\$11,300
	\$2,500	\$11,500	\$14,000	\$2,500	\$11,500	\$14,000	\$0
	\$28,200	\$149,400	\$177,600	\$20,800	\$102,800	\$123,600	\$54,000
	\$20,800	\$143,200	\$164,000	\$12,000	\$107,300	\$119,300	\$44,700
	\$17,700	\$222,400	\$240,100	\$14,000	\$74,700	\$88,700	\$151,400
	\$221,391	\$45,200	\$266,591	\$220,798	\$45,200	\$265,998	\$593
	\$17,500	\$157,500	\$175,000	\$15,000	\$59,000	\$74,000	\$101,000
	\$33,600	\$74,400	\$108,000	\$20,400	\$38,800	\$59,200	\$48,800
	\$13,200	\$82,400	\$95,600	\$8,600	\$54,600	\$63,200	\$32,400
	\$15,000	\$107,300	\$122,300	\$15,000	\$94,500	\$109,500	\$12,800
	\$33,200	\$117,400	\$150,600	\$15,000	\$22,800	\$37,800	\$112,800
	\$17,200	\$143,100	\$160,300	\$17,000	\$51,000	\$68,000	\$92,300

	2023 Assessment Year						
	2023			Applied Value			
	Land	Improvements	Total	Land	Improvements	Total	Reduction
	\$13,200	\$55,400	\$68,600	\$11,000	\$55,400	\$66,400	\$2,200
	\$20,800	\$185,800	\$206,600	\$7,560	\$27,595	\$35,155	\$171,445
	\$14,200	\$119,400	\$133,600	\$10,000	\$68,500	\$78,500	\$55,100
	\$13,500	\$105,200	\$118,700	\$12,200	\$38,900	\$51,100	\$67,600
	\$21,900	\$125,900	\$147,800	\$14,000	\$72,000	\$86,000	\$61,800
	\$3,800	\$46,600	\$50,400	\$3,800	\$46,600	\$50,400	\$0
	\$25,000	\$99,800	\$124,800	\$15,000	\$64,900	\$79,900	\$44,900
	\$16,800	\$183,800	\$200,600	\$15,300	\$142,000	\$157,300	\$43,300
	\$11,000	\$53,100	\$64,100	\$10,300	\$25,600	\$35,900	\$28,200
	\$13,100	\$77,800	\$90,900	\$13,100	\$77,800	\$90,900	\$0
	\$16,800	\$160,400	\$177,200	\$13,700	\$101,200	\$114,900	\$62,300
	\$34,700	\$71,100	\$105,800	\$33,016	\$34,400	\$67,416	\$38,384
	\$8,700	\$91,300	\$100,000	\$6,000	\$39,100	\$45,100	\$54,900
	\$23,900	\$180,900	\$204,800	\$23,900	\$142,200	\$166,100	\$38,700
	\$25,300	\$185,800	\$211,100	\$18,200	\$76,600	\$94,800	\$116,300
	\$17,000	\$175,000	\$192,000	\$12,600	\$120,500	\$133,100	\$58,900
	\$20,200	\$127,600	\$147,800	\$13,200	\$90,100	\$103,300	\$44,500
		\$83,600	\$83,600		\$64,975	\$64,975	\$18,625
	\$9,700	\$95,000	\$104,700	\$8,000	\$27,000	\$35,000	\$69,700
	\$17,100	\$165,800	\$182,900	\$17,100	\$95,700	\$112,800	\$70,100
	\$18,200	\$170,000	\$188,200	\$15,000	\$65,400	\$80,400	\$107,800
	\$47,600	\$69,100	\$116,700	\$46,555	\$63,500	\$110,055	\$6,645
	\$24,700	\$74,200	\$98,900	\$24,700	\$74,200	\$98,900	\$0
	\$27,631	\$25,500	\$53,131	\$27,631	\$25,500	\$53,131	\$0
	\$8,800	\$56,700	\$65,500	\$8,000	\$34,300	\$42,300	\$23,200
	\$29,000	\$120,800	\$149,800	\$13,000	\$35,000	\$48,000	\$101,800
	\$17,200	\$123,500	\$140,700	\$12,300	\$50,500	\$62,800	\$77,900
	\$11,200	\$135,900	\$147,100	\$10,200	\$100,900	\$111,100	\$36,000
	\$10,500	\$16,700	\$27,200	\$10,500	\$9,400	\$19,900	\$7,300
	\$15,300	\$142,000	\$157,300	\$12,500	\$99,300	\$111,800	\$45,500
		\$19,900	\$19,900		\$15,500	\$15,500	\$4,400
	\$25,000	\$130,400	\$155,400	\$1,500	\$19,615	\$21,115	\$134,285
	\$16,800	\$134,800	\$151,600	\$12,200	\$91,600	\$103,800	\$47,800
	\$20,700	\$107,500	\$128,200	\$15,400	\$42,300	\$57,700	\$70,500
		\$121,700	\$121,700		\$85,300	\$85,300	\$36,400
	\$41,100	\$165,800	\$206,900	\$25,000	\$126,400	\$151,400	\$55,500
	\$12,000	\$133,000	\$145,000	\$10,000	\$55,900	\$65,900	\$79,100
	\$11,200	\$83,000	\$94,200	\$8,000	\$31,000	\$39,000	\$55,200
	\$17,800	\$173,900	\$191,700	\$15,400	\$78,200	\$93,600	\$98,100
	\$32,700	\$126,300	\$159,000	\$31,954	\$61,900	\$93,854	\$65,146
	\$25,500	\$57,800	\$83,300	\$21,967	\$10,000	\$31,967	\$51,333

	2023 Assessment Year						
	2023			Applied Value			
	Land	Improvements	Total	Land	Improvements	Total	Reduction
	\$10,200	\$145,100	\$155,300	\$7,000	\$65,200	\$72,200	\$83,100
	\$15,000	\$99,000	\$114,000	\$12,000	\$21,900	\$33,900	\$80,100
	\$112,913	\$26,700	\$139,613	\$110,930	\$14,600	\$125,530	\$14,083
	\$10,200	\$100,600	\$110,800	\$9,200	\$61,300	\$70,500	\$40,300
	\$9,300	\$71,400	\$80,700	\$9,300	\$71,400	\$80,700	\$0
	\$9,300	\$129,400	\$138,700	\$8,000	\$59,000	\$67,000	\$71,700
	\$23,000	\$82,700	\$105,700	\$15,000	\$18,900	\$33,900	\$71,800
	\$18,300	\$120,000	\$138,300	\$11,700	\$78,700	\$90,400	\$47,900
	\$10,500	\$56,400	\$66,900	\$10,500	\$19,300	\$29,800	\$37,100
	\$23,100	\$189,500	\$212,600	\$14,000	\$85,500	\$99,500	\$113,100
	\$22,400	\$226,900	\$249,300	\$18,000	\$83,800	\$101,800	\$147,500
	\$20,500	\$133,700	\$154,200	\$15,200	\$92,000	\$107,200	\$47,000
		\$65,800	\$65,800		\$52,000	\$52,000	\$13,800
	\$26,600	\$287,600	\$314,200	\$25,515	\$47,400	\$72,915	\$241,285
	\$21,600	\$148,400	\$170,000	\$20,000	\$65,600	\$85,600	\$84,400
		\$83,600	\$83,600		\$64,975	\$64,975	\$18,625
	\$24,600	\$212,600	\$237,200	\$22,500	\$124,300	\$146,800	\$90,400
	\$20,500	\$93,000	\$113,500	\$20,500	\$79,500	\$100,000	\$13,500
	\$13,900	\$224,200	\$238,100	\$9,600	\$80,100	\$89,700	\$148,400
	\$18,600	\$137,600	\$156,200	\$17,439	\$40,000	\$57,439	\$98,761
	\$12,200	\$84,100	\$96,300	\$8,000	\$65,400	\$73,400	\$22,900
	\$16,700	\$155,300	\$172,000	\$15,000	\$77,900	\$92,900	\$79,100
	\$6,900	\$105,100	\$112,000	\$6,200	\$74,400	\$80,600	\$31,400
	\$6,100	\$72,200	\$78,300	\$5,000	\$62,200	\$67,200	\$11,100
	\$33,400	\$230,900	\$264,300	\$33,000	\$121,300	\$154,300	\$110,000
	\$14,400	\$133,600	\$148,000	\$11,800	\$74,000	\$85,800	\$62,200
	\$20,000	\$35,000	\$55,000	\$15,000	\$31,500	\$46,500	\$8,500
	\$17,000	\$86,200	\$103,200	\$16,000	\$50,800	\$66,800	\$36,400
			\$20,682,077			\$12,008,108	\$8,673,969
	164	Total Applications					
	150	total applications delivered to DOE					
	148	approved					
	37	New Applications					
	1 parcel rejected for property exceeding maximum value allowed of \$317,700						
	1 parcel rejected as applicant qualifies for different (better) exemption						

2023 Applications
Disabled Veteran Exemption

Valuation	Exemption	Assessed
\$150,000		
\$148,300	\$148,300	\$0
\$105,757	\$105,757	\$0
\$22,900	\$22,900	\$0
\$132,938	\$132,938	\$0
\$124,300	\$124,300	\$0
\$128,000	\$128,000	\$0
\$258,700	\$150,000	\$108,700
\$174,000	\$150,000	\$24,000
\$251,300	\$150,000	\$101,300
\$830,300	\$150,000	\$680,300
\$200,300	\$150,000	\$50,300
\$285,300	\$150,000	\$135,300
\$298,700	\$150,000	\$148,700
\$52,500	\$52,500	\$0
\$519,500	\$150,000	\$369,500
\$237,200	\$150,000	\$87,200
\$273,262	\$150,000	\$123,262
\$24,700	\$24,700	\$0
\$79,000	\$79,000	\$0
\$51,600	\$51,600	\$0
\$4,800	\$4,800	\$0
\$182,800	\$150,000	\$32,800
\$238,700	\$150,000	\$88,700
\$246,800	\$150,000	\$96,800
\$204,900	\$150,000	\$54,900
\$83,400	\$83,400	\$0
\$433,400	\$150,000	\$283,400
\$128,900	\$128,900	\$0
\$169,700	\$150,000	\$19,700
\$138,500	\$138,500	\$0
\$225,100	\$150,000	\$75,100
\$225,700	\$150,000	\$75,700
\$12,200	\$12,200	\$0
\$85,800	\$85,800	\$0
\$239,400	\$150,000	\$89,400
\$250,200	\$150,000	\$100,200
\$218,700	\$150,000	\$68,700
\$157,800	\$150,000	\$7,800
\$199,600	\$150,000	\$49,600
\$182,300	\$150,000	\$32,300
\$236,400	\$150,000	\$86,400
\$188,700	\$150,000	\$38,700

\$225,500	\$150,000	\$75,500
\$308,900	\$150,000	\$158,900
\$82,400	\$82,400	\$0
\$463,100	\$150,000	\$313,100
\$550,700	\$150,000	\$400,700
\$259,600	\$150,000	\$109,600
\$104,400	\$104,400	\$0
\$238,900	\$150,000	\$88,900
\$316,600	\$150,000	\$166,600
\$164,000	\$150,000	\$14,000
\$316,800	\$150,000	\$166,800
\$294,000	\$150,000	\$144,000
\$437,100	\$150,000	\$287,100
\$150,300	\$150,000	\$300
\$246,400	\$150,000	\$96,400
\$182,100	\$150,000	\$32,100
\$188,500	\$150,000	\$38,500
\$192,400	\$150,000	\$42,400
\$249,200	\$150,000	\$99,200
\$274,300	\$150,000	\$124,300
\$563,900	\$150,000	\$413,900
\$369,300	\$150,000	\$219,300
\$319,300	\$150,000	\$169,300
\$14,750,057	\$8,560,395	\$6,189,662

61 Total Applications

2 moved

12 new applications

2 Removals

2023

Paraplegic Veteran Report

Assessed	Exemption	Net Assessed	Note:
\$194,300	\$164,500	\$29,800	1 acre exemption limit
\$175,900	\$175,900	\$0	
\$370,200	\$340,400	\$29,800	

2023 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	
E1L	03.001.100.045	City of Irene	Irene	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	
E1	10.036.110.101	4030 Foundation	Yankton	100	
E5	11.001.200.110	Geraldson Family Cemertery	Mission Hill	100	
E5	11.001.300.110	Geraldson Family Cemertery	Mission Hill	100	
E5	11.009.400.160	Braunesreither, Joel V	Spearfish	100	
E5	11.014.300.250	Martinus Lutheran Church	Utica	100	
E5	11.018.400.205	Mueller Family Cemetery	Yankton	100	

E5	11.023.100.110	Saint Agnes Church Sigel	Mission Hill	100	
E5	11.025.400.150	Rahn, Rodney A	Lakeville	100	
E5	11.026.300.210	Martinus Cemetery Inc	Yankton	100	
E5	11.030.400.410	Calleson, Elizabeth (Est)	Tyndall	100	
E5	12.008.250.000	Kirschenman, Donald E & Lois Trust	Menno	100	
E5	12.009.400.250	Peace Christian Reformed Church	Menno	100	
E5	12.011.300.300	Bethlehem Norsk Evangelical Lutheran Church	Irene	100	
E5	12.014.300.200	Bethlehem Lutheran Church	Yankton	100	
E5	13.005.300.300	Maple Grove Cemetery Association	Utica	100	
E1	13.008.200.300	Sioux Council BSA	Sioux Falls	100	
E1	13.013.100.144	House of Mary Shrine	Yankton	100	
E1	13.013.300.510	House of Mary Shrine	Yankton	100	
E1	13.013.300.515	House of Mary Shrine	Yankton	100	
E1	13.013.300.520	House of Mary Shrine	Yankton	100	
E1	13.013.300.585	House of Mary Shrine	Yankton	100	
E1	13.013.300.710	House of Mary Shrine	Yankton	100	
E1	13.013.300.723	House of Mary Shrine	Yankton	100	
E1	13.013.600.968	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.973	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.974	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.991	House of Mary Shrine	Yankton	100	
E1	13.013.600.992	House of Mary Shrine	Yankton	100	
E1	13.013.600.993	House of Mary Shrine	Yankton	100	
E5	14.005.100.150	Polish Catholic Congregation	Tabor	100	
E5	14.011.400.150	Public Cemetery	Lesterville	100	
E5	14.033.200.420	Roman Catholic Church of St Wenceslaus	Tabor	100	
E5	15.021.100.450	St. John the Baptist Church of Lesterville	Tabor	100	
E5	15.029.200.150	Civil Cemetery Association	Lesterville	100	
E5	16.004.300.111	Our Savior's Evangelical Lutheran Church of Yankton	Menno	100	
E5	16.009.100.110	Our Savior's Lutheran Congregation	Menno	100	
E5	16.011.400.150	James River Norske Evagelecke Lutherick	Menno	100	
E5	16.028.300.305	Zion American Lutheran Church	Scotland	100	
E5	16.031.100.150	German Reformed Odessa Church	Scotland	100	
E5	16.031.300.350	Cemetery	Scotland	100	
E5	16.034.100.150	Hoffnunge Reformed Church Gemeinde	Yankton	100	
E1	31.100.010.140	Community Center of Gayville	Gayville	100	
E1	31.100.015.090	Lutheran Church	Gayville	100	
E5	31.100.016.090	Lutheran Church	Gayville	100	
E5	31.100.016.140	Gayville -Volin United Methodist Church	Gayville	100	
E1	40.100.005.150	Ernie Pecenka Community Center	Lesterville	100	
E1	40.100.005.245	Lesterville Fire Department	Lesterville	100	

E1	40.100.006.160	Ernie Pecenka Community Center	Lesterville	100	
E1	40.100.006.180	Lesterville Community Club	Lesterville	100	
E1	40.200.002.120	St. John Baptist Catholic Church	Scotland	100	
E1	40.300.001.050	Roman Catholic Parish	Scotland	100	
E5	46.700.025.010	Harvest Independent Baptist Church	Mission Hill	100	
E5	46.700.025.020	Mission Hill Cemetery Association	Yankton	100	
E5	46.700.025.055	Mission Hill Cemetery Association	Yankton	100	
E5	46.700.025.090	Lutheran Church	Mission Hill	100	
E5	78.010.001.040	Wintz & Ray Funeral Home & Cremation Service Inc	Yankton	100	
E5	78.010.001.045	Garden of Charity Non-Profit Cremation Cemetery	Yankton	100	
E1	78.010.001.065	Ability Building Services Inc	Yankton	100	
E1	78.025.014.000	Sacred Heart Health Services	Yankton	100	
E1	78.060.002.840	Yankton Thrive Inc	Yankton	100	
E1	78.065.010.050	Sacred Heart Hospital	Yankton		88.17% of Benedictine Center 87.25% of Pavillion Building & 80% of Wellness & Rehab Center
E1	78.065.010.100	Mount Marty Hospital Association	Yankton	100	
E1	78.065.010.105	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.106	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.107	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.110	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.120	Benedictine Convent of the Sacred Heart	Yankton	100	
E5	78.110.070.050	The Dakota Conference Corp of Seventh-Day Adventists	Bismarck	100	
E1	78.171.002.002	First United Methodist Church	Yankton	100	
E1	78.179.000.000	Yankton Thrive Inc	Yankton	0	TIF #11
E5	78.235.000.055	Calvary Baptist Church Yankton	Yankton	100	
E1L	78.240.095.070	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	
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	
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	78.430.045.130	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	
E1L	78.430.065.020	City of Yankton	Yankton	100	
E5	78.430.067.170	Abundant Life Ministries	Yankton	100	
E1L	78.430.070.130	City of Yankton	Yankton	100	
E1L	78.430.070.150	City of Yankton	Yankton	100	
E1L	78.430.070.160	City of Yankton	Yankton	100	
E1	78.465.003.060	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.465.003.130	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.490.005.100	Prince of Peace ELC	Yankton	100	
E1	78.550.001.050	Planning & Development District III	Yankton	100	
E1	78.610.001.020	Club 12-24	Yankton	100	
E1	78.610.001.170	Club 12-24	Yankton	100	
E1	78.620.002.120	Yankton County 4-H Club	Yankton	100	
E1	78.660.001.024	Yankton Women's/Children's Center	Yankton	100	
E1	78.660.001.025	Yankton Women's/Children's Center	Yankton	100	
E1	78.660.001.050	Ability Building Services, Inc	Yankton	100	
E1	78.680.001.030	Mount Marty Hospital Association	Yankton	100	
E1	78.680.001.160	Sacred Heart Health Services	Yankton	100	
E5	78.690.004.150	Redeeming Grace Bible Church	Yankton	100	
E1	78.714.001.100	L & C Behavioral Health Services, Inc	Yankton	100	
E1	78.714.001.200	L & C Behavioral Health Services, Inc	Yankton	100	
E5	78.735.000.030	First Assembly of God Church	Yankton	100	
E1	78.760.002.200	Restore Church of Yankton	Yankton	100	
E1	78.760.013.060	Habitat for Humanity of Clay & Yankton County	Yankton	0	Sold 9/28/2022
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	
E5	78.980.006.085	Christ the King Lutheran Church	Yankton	100	
E5	78.980.006.100	Corp of Bishops Church of Latter Day Saints	Salt Lake City	100	
E5	78.980.007.082	Yankton Congregation of Jehovah's Witnesses	Yankton	100	
E1	78.980.008.020	Yankton Thrive Inc	Yankton	100	
E1	78.980.008.100	Yankton Thrive Inc	Yankton	0	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	