

YANKTON COUNTY CONSOLIDATED BOARD OF EQUALIZATION

April 29, 2022

The 2021 Yankton County Consolidated Board of Equalization was called to order by County Commission Vic-Chair Loest at 12:00 pm on Friday, April 29, 2021 in the Commission Chambers at the County Government Center. The Pledge of Allegiance was recited.

Roll call was taken with the following members: Bridget Benson, Nathan Johnson and Tony Maibaum -- representatives of the City of Yankton; Sarah Carda -- representative of the Yankton Public School District; Wanda Howey-Fox, Dan Klimisch, Don Kettering, Joe Healy (via phone) and Cheri Loest; -- representatives of Yankton County from the Yankton County Board of Commissioners.

Also present were the following Yankton County staff members: Director of Equalization Jessica Atkinson, Deputy Director of Equalization Michelle Goeken, Administrative Assistant Janelle Munkvold, Appraisers Andrea Wright and Greg Neugebauer.

A motion was made by Kettering and seconded by Fox to approve the meeting agenda. All present voted aye; motion carried.

There was no public comment.

Chair Loest closed public comment.

Dan Klimisch left the meeting at 1:15 p.m. and rejoined via phone.

The following appeals were introduced and acted upon:

Bernard Properties, N80' of S200' Lot 57 Dakota National Sub Division Yankton, SD
Parcel #78.170.002.115

Current value: **NAD (land) \$5,100/NAD1 \$46,700**

Assessor's Recommendation: **NAD (land) No change/NAD1 \$31,500**

A motion was made by Klimisch and seconded by Fox to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Sunrise LTD, Block 1 Exc E288' & Exc W29.60', S133.64' Joe Goeden Addition, Yankton, SD.
Parcel #78.383.001.100

Current value: **NADC (land) \$83,900/NADC2 \$1,042,800**

Assessor's Recommendation: **NADC No change/NADC2 \$772,554**

A motion was made by Kettering and seconded by Johnson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Sunrise LTD, E288', E385' Block 1, Joe Goeden Addition, Yankton, SD.

Parcel #78.383.001.150

Current value: **NADC (land) \$145,700/NADC2 \$1,026,700**

Assessor's Recommendation: **NADC No change/NADC2 \$535,740**

A motion was made by Fox and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Clay Dunes Inc., Parcel A of Lt 1, SW4 SW4, Yankton, SD.

Parcel #78.980.006.070

Current value: **NADC (land) \$175,300/NADC2 \$1,548,600**

Assessor's Recommendation: **NADC No change/NADC2 No change**

A motion was made by Kettering and seconded by Fox to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

East Eight LLC, Lt 1C Slaughter's S/D, Yankton, SD.

Parcel #78.720.012.020

Current value: **NADC (land) \$152,500/NADC2 (structure) \$1,967,400**

Assessor's Recommendation: **NADC (land) No change/NAD10 No change**

A motion was made by Johnson and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

First National Bank South Dakota, Lots 1-7 exc Lot H-1 in Lot 1 & N 22' W100' Lot 8 Block 23 Todd's Addition, Yankton, SD.

Parcel #78.790.024.010

Current value: **NADC (land) \$167,000/NADC2 (structure) \$1,968,700**

Assessor's Recommendation: **NADC (land) No change/NAD10 No change**

A motion was made by Kettering and seconded by Fox to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Evangeline Hiltner, Lot 6 & 7 NW Blk East Yankton, Yankton, SD.

Parcel #78.180.003.070

Current value: **NADO (land) \$19,300/NAD10 (structure) \$138,700**

Assessor's Recommendation: **NADO No change/NAD10 No change**

A motion was made by Kettering and seconded by Healy to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Kimberlee Kappel & John Mattacola, W98' Lots 7-10 N2 Lot 11 Blk 7 Tripp & Harris Addition, Yankton, SD.

Parcel #78.820.007.070

Current value: **NADO (land) \$26,600/NAD10 \$192,600**

Assessor's Recommendation: **NADO No change/ NAD10 No change**

A motion was made by Johnson and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. Johnson, Kettering, Healy, Benson, Carda, Maibaum, Fox and Loest voted aye; Klimisch voted nay; motion carried, 8-1.

Jason Yaggie, Lot 3 Blk 49 Todd's Addition, Yankton, SD.

Parcel #78.790.049.030

Current value: **NAD (land) \$10,200/NAD1 \$89,000**

Assessor's Recommendation: **NAD No change/ NAD1 \$83,200**

A motion was made by Fox and seconded by Benson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Jason Yaggie, W2 Lots 10, 11, 12, Blk 16 Lower Yankton, Yankton, SD.

Parcel #78.430.016.100

Current value: **NADO (land) \$16,500/NAD10 \$155,900**

Assessor's Recommendation: **NADO No change/ NAD10 \$155,900**

A motion was made by Klimisch for a total valuation of \$150,000. Klimisch withdrew the motion. A motion was made by Klimisch and seconded by Fox for a valuation of \$149,400 on NAD10. Roll call vote was taken with Klimisch, Fox, Carda, Benson and Healy voted aye; Loest, Kettering, Johnson and Maibaum Voted nay; motion carried, 5-4.

Gayle Jorgensen, Lots 13 & 14 Blk 54 Lower Yankton, Yankton, SD.

Parcel #78.430.054.130

Current value: **NADO (land) \$6,700/NAD10 \$57,500**

Assessor's Recommendation: **NADO No change/ NAD10 \$48,900**

A motion was made by Johnson and seconded by Fox to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Action 22224C: A motion was made by Fox at 1:30 p.m. and seconded by Johnson to recess until 1:50. All present voted aye; motion carried. 9-0.

Sarah Carda left the meeting at 1:30 p.m. and rejoined via phone.

Action 22225C: A motion was made by Kettering and seconded by Fox to reconvene. All present voted aye; motion carried, 9-0.

Hubert Real Estate, Lot RL-1 St. Joe's Corner, Yankton, SD.

Parcel #78.732.100.110

Current value: **NADC (land) \$6,900/NADC2 \$95,300**

Assessor's Recommendation: **NADC No change/NADC2 No change**

A motion was made by Fox and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. Voting aye: Fox, Kettering, Klimisch, Healy, Benson, Johnson, Maibaum and Loest. Carda abstained. Motion carried 8-0.

Williams & Company CPA PC, Lot RL-6 St. Joe's Corner, Yankton, SD.

Parcel #78.732.100.160

Current value: **NADC (land) \$66,800/NADC2 \$284,200**

Assessor's Recommendation: **NADC No change/NADC2 No change**

A motion was made by Kettering and seconded by Johnson to accept the Assessor's valuation recommendation on the above referenced property. Voting aye: Kettering, Johnson, Healy, Benson, Johnson, Fox, Maibaum and Loest. Carda abstained. Motion carried 8-0.

Mona's LLC, Lot RL-2, St. Joes's Corner, Yankton, SD

Parcel #78.732.100.120

Current value: **NADC (land) \$17,800/NADC2 \$238,700**

Assessor's Recommendation: **NADC (land) \$No change/NADC2 \$ No change**

A motion was made by Johnson and seconded by Fox to accept the Assessor's valuation recommendation on the above referenced property. Voting aye: Johnson, Fox, Klimisch, Healy, Benson, Kettering, Maibaum and Loest. Carda abstained. Motion carried 8-0.

Action 22226C: A motion was made by Klimisch to recess until 3:10 motion died for lack of second.

Action 22227C: A motion was made by Fox and seconded by Klimisch to recess until 3:10. All present voted aye; motion carried, 9-0.

Action 22225C: A motion was made by Kettering and seconded by Fox to reconvene. All present voted aye; motion carried, 9-0.

Mona's LLC, Lot RL-3, St. Joes's Corner, Yankton, SD.

Parcel #78.732.100.130

Current value: **NADC (land) \$10,300/NADC2 \$140,900**

Assessor's Recommendation: **NADC (land) No change/ NADC2 No change**

A motion was made by Kettering and seconded by Fox to accept the Assessor's valuation recommendation on the above referenced property. Voting aye: Kettering, Fox, Klimisch, Healy, Benson, Maibaum, Johnson and Loest. Carda abstained. Motion carried 8-0.

Mona's LLC, Lot RL-5, St. Joes's Corner, Yankton, SD.

Parcel #78.732.100.150

Current value: **NADC \$16,600**

Assessor's Recommendation: **NADC No change**

A motion was made by Johnson and seconded by Fox to accept the Assessor's valuation recommendation on the above referenced property. Voting aye: Johnson, Fox, Klimisch, Healy, Benson, Kettering, Maibaum and Loest. Carda abstained. Motion carried 8-0.

St. Joe's Assoc. LLC, St. Joes's Corner except Lots RL-1 – RL7, Yankton, SD.

Parcel #78.732.100.100

Current value: **NADC (land) \$229,000**

Assessor's Recommendation: **NADC No change**

A motion was made by Kettering and seconded by Johnson to accept the Assessor's valuation recommendation on the above referenced property. Kettering, Johnson, Fox, Klimisch, Healy, Benson, Maibaum and Loest. Carda abstained. Motion carried 8-0.

St. Joe's Association, LLC, Lot RL 7, St. Joe's Corner, Yankton, SD.

Parcel #78.732.100.170

Current value: **NADC (land) \$50,600**

Assessor's Recommendation: **NADO No change**

A motion was made by Fox and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. Voting aye: Fox, Kettering, Klimisch, Healy, Benson, Maibaum, Johnson and Loest. Carda abstained. Motion carried 8-0.

Mona's LLC, Yankton, SD.

Parcel #78.245.000.120

Current value: **NADC (land) \$215,600**

Assessor's Recommendation: **NADC No change**

A motion was made by Fox and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Robert & Sarah Gehm, Lot 4 Block 13, Ridgeway North Subdivision, Yankton, SD.

Parcel #78.685.013.040

Current value: **NAD (land) /NAD1**

Assessor's Recommendation: **NADO/ NAD10**

A motion was made by Johnson and seconded by Fox to add owner occupied status on the above referenced property. Johnson, Fox, Klimisch, Healy, Benson, Carda, Maibaum and Kettering voted aye; Loest voted nay; motion carried, 8-1.

The board discussed owner occupied status on property.

Zamora, Lorena

78.240.085.100.

There was no public comment.

Vice-Chair Loest closed public comment.

A motion was made by Fox and seconded by Johnson to adjourn as Consolidated Board of Equalization. All present voted aye; motion carried.

Cheri Loest, Vice-Chair
County Board of Equalization

ATTEST:

Patty Hojem, Auditor

YANKTON COUNTY BOARD OF EQUALIZATION
April 29, 2022

The County Board of Equalization meeting was called to order by Vice-Chair Loest on Friday, April 29, 2022.

Roll call was taken with the following Commissioners present: Don Kettering, Wanda Howey-Fox, Dan Klimisch and Joe Healy (via phone) and Cheri Loest.

Also present were the following Yankton County staff members: Director of Equalization Jessica Atkinson, Deputy Director of Equalization Michelle Goeken, Administrative Assistant Janelle Munkvold, Appraisers Andrea Wright and Greg Neugebauer.

There were no conflicts of interest reported by Commissioners.

A motion was made by Kettering and seconded by Fox to approve the meeting agenda. All present voted aye; motion carried.

There were no public comments.

Vice-Chair Loest closed public comment.

The following appeals were acted upon:

Dennis Kleinschmidt, Tract 4 Jepsen's Addn 12-93-54, Gayville, SD.

Parcel #09.016.999.255

Current value: **NACM1 \$600**

Assessor's Recommendation: **NACM1 \$0**

A motion was made by Fox and seconded by Klimisch to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried, 5-0.

A motion was made by Klimisch and seconded by Kettering to approve 124 Elderly Tax Freeze applications as recommended by the Director of Equalization. All present voted aye; motion carried, 5-0.

A motion was made by Fox and seconded Kettering to approve 53 applications for Disabled Veteran exemptions. All present voted aye; motion carried, 5-0.

A motion was made by Kettering and seconded by Fox to approve two Paraplegic Veteran Exemption applications for a reduction of \$301,300 in total assessed value. All present voted aye; motion carried, 5-0.

A motion was made by Healy and seconded by Kettering to approve the following tax exempt properties. Exemptions are 100% unless otherwise noted: **Isaac Walton League of Yankton County** 01.007.300.150, **Gayville Community Cemetery** 01.012.400.150 and 01.012.400.175, **Trinity Lutheran Church Cemetery Association** 01.037.100.100, **Anthony Leggett & Leggett**

Family Farm Trust 02.001.200.210, **Volin Cemetery Association** 02.013.400.100, **St John E.L. Church** 02.019.100.100, **Vangen Norsk Evangelisk Lutherske Menighed** 02.030.300.125, **S. Hinseth Etal** 03.003.400.400, **Broom Tree Farm Retreat Ministries** 03.007.300.350 (100% exempt on buildings), **Trondhjem Evanelisk Lutherske Menighed of Hauges Synod** 03.021.400.200, **Faith United Lutheran Church** 03.033.100.110, **Zion Cemetery Association, Inc** 03.033.100.111, **Norske Evangelical Lutheran Meldahl Church** 04.005.100.005, **TV Baptist Cemetery Association** 04.023.100.020, **Turkey Valley Lutheran Church** 04.024.400.020, **Aggergaard Memorial Cemetery AKA Hillcrest Cemetery** 04.036.200.010, **Yankton Thrive, Inc.** 05.009.100.450 (95.49%), **Heartland Humane Society Inc.** 05.010.300.316, **National Field Archery Association Foundation** 05.016.400.300, **Broom Tree Farm Retreat Ministries** 07.012.100.100 (100% exempt on buildings and 100% exempt on 80 acres), 07.012.400.100 (0% exceeds 80 acres limit allowed), **Walshtown Township** 07.017.200.350, **Walshtown Community Church** 07.014.300.150, **Roman Catholic Cemetery** 07.027.200.200, **ELIM Cemetery Association** 08.008.100.010, **Our Redeemer Lutheran Church** 08.019.400.030 (50% exempt), **St. Columba Church, Mayfield** 08.034.100.010, **4030 Foundation** 10.036.110.101, **Geraldson Family Cemertery** 11.001.200.110, **Geraldson Family Cemertery** 11.001.300.110, **Joel V Braunesreither (Cemetery)** 11.009.400.160, **Martinus Lutheran Church** 11.014.300.250, **Mueller Family Cemetery** 11.018.400.205, **Saint Agnes Church Sigel** 11.023.100.110, **Rodney A. Rahn** 11.025.400.150, **Martinus Cemetery, Inc** 11.026.300.210, **Elizabeth Calleson Est (Cemetery)** 11.030.400.410, **Donald E. & Lois Kirschenman Trust** 12.008.250.000, **Peace Christian Reformed Church** 12.009.400.250, **Bethlehem Norsk Evangelical Lutheran Church** 12.011.300.300, **Bethlehem Lutheran Church** 12.014.300.200, **Maple Grove Cemetery Association** 13.005.300.300, **Sioux Council BSA** 13.008.200.300, **House of Mary Shrine** 13.013.100.144, 13.013.300.510, 13.013.300.515, 13.013.300.520, 13.013.300.585, 13.013.300.710, 13.013.300.723, 13.013.600.991, 13.013.600.992, 13.013.600.993, **Yankton Sioux Tribe** 13.013.600.968, 13.013.600.973, 13.013.600.974, **Polish Catholic Congregation (Cemetery)** 14.005.100.150, **Public Cemetery** 14.011.400.150, **Roman Catholic Church of St. Wenceslaus** 14.033.200.420, **St John the Baptist Church of Lesterville** 15.021.100.450, **Civil Cemetery Association** 15.029.200.150, **Our Savior's Evangelical Lutheran Church of Yankton** 16.004.300.111, **Our Savior's Lutheran Congregation** 16.009.100.110, **James River Norske Evagelecke Lutherick** 16.011.400.150, **Zion American Lutheran Church (Cemetery)** 16.028.300.305, **German Reformed Odessa Church (Cemetery)** 16.031.100.150, **Cemetery** 16.031.300.350, **Hoffnunge Reformed Church Gemeinde** 16.034.100.150, **Community Center of Gayville** 31.100.010.140, **Lutheran Church (Gayville)** 31.100.016.090 and 31.100.015.090, **Gayville-Volin United Methodist Church** 31.100.016.140, **Ernie Pecenka Community Center** 40.100.005.150, **Lesterville Fire Department** 40.100.005.245, **Ernie Pecenka Community Center** 40.100.006.160, **Lesterville Community Club** 40.100.006.180, **St John Baptist Catholic Church (Lesterville)** 40.200.002.120, **Roman Catholic Parish (Lesterville)** 40.300.001.050, **Harvest Independent Baptist Church** 46.700.025.010, **Mission Hill Cemetery Association** 46.700.025.020, 46.700.025.055, **Lutheran Church** 46.700.025.090, **Wintz & Ray Funeral Home & Cremation Service** 78.010.001.040, **Garden of Charity Non-Profit Cremation Cemetery** 78.010.001.045, **Ability Building Services Inc** 78.010.001.065, **City of Yankton** 78.020.001.030, **Sacred Heart Health Services** 78.025.014.000, **Yankton Thrive Inc.** 78.060.002.840, **Sacred Heart Hospital** 78.065.010.050 (88.96% exempt of Benedictine Center; 87.25% exempt of Pavilion Building; 80% exempt of Wellness and Rehab Center), **Mount Marty Hospital Association** 78.065.010.100, **Benedictine Convent of the Sacred Heart** 78.065.010.105, 78.065.010.106,

78.065.010.107, 78.065.010.110, 78.065.010.120, **Dakota Conference Corp of Seventh-Day Adventists** 78.110.070.050, **Yankton City** 78.110.071.160, 78.110.071.165, **Yankton City** 78.110.071.165, **First United Methodist Church** 78.171.002.002, **Yankton Thrive Inc.** 78.179.000.000, **Calvary Baptist Church** 78.235.000.055, **City of Yankton** 78.240.109.160, **Sacred Heart Health Services** 78.245.500.026 (94.55% on Medical Office, 100% on Surgical Center, 89% on land), 78.245.500.029, **Prince of Peace ELC** 78.265.300.300, **National Field Archery Association Foundation** 78.325.017.110 and 78.325.017.135, **Riverview Park Reformed Church** 78.340.007.040, **Sacred Heart Catholic Church** 78.430.004.180, **Roman Catholic Church of the Sacred Heart** 78.430.005.025, 78.430.005.070, 78.430.005.150, 78.430.005.160, 78.430.005.180, 78.430.019.080, **Yankton Area Arts Association** 78.430.005.050, **Antioch Baptist Church** 78.430.006.080, **Roman Catholic School** 78.430.020.090, **Heritage Homes, Inc** 78.430.020.170, **Habitat for Humanity of Yankton County** 78.430.023.050, **Yankton Homeless Shelter Inc.** 78.430.045.110, **Pathways Shelter for the Homeless Inc.** 78.430.051.090 **Yankton Area Adjustment Training Center** 78.430.062.080 and 78.430.063.020, **Abundant Life Ministries** 78.430.067.170, **Yankton Area Adjustment Training Center** 78.465.003.060 and 78.465.003.130, **Prince of Peace ELC** 78.490.005.100, **Planning & Development District III** 78.550.001.050, **Club 12-24** 78.610.001.020 and 78.610.001.170, **Yankton County 4-H Club** 78.620.002.120, **Yankton Women's/Children's Center** 78.660.001.024 and 78.660.001.025, **Ability Building Services** 78.660.001.050, **Mount Marty Hospital Association** 78.680.001.030, **Sacred Heart Health Services** 78.680.001.160, **Redeeming Grace Bible Church** 78.690.004.150, **First Assembly of God Church** 78.735.000.030, **Restore Church of Yankton** 78.760.002.200, **Habitat for Humanity of Clay & Yankton County** 78.760.013.060, **St Benedict Catholic Church** 78.785.001.010 and 78.785.002.060, **Yankton Church Holdings** 78.790.012.165 and 78.790.012.170, **Ernest Bowyer Post #791** 78.790.013.130, **Scottish Rite Temple Association** 78.790.024.180, **Lewis & Clark Theatre, Inc.** 78.790.026.030, **Faith Christian Fellowship** 78.790.048.110, **United Church of Christ** 78.790.049.050, **United Church of Christ Congregational** 78.790.049.090, **First Congregational Church of Yankton** 78.790.049.120, **Christ Church Episcopal, Inc** 78.790.050.010 and 78.790.050.160, **City of Yankton** 78.790.057.050 and 78.790.059.160, **Lewis & Clark Mental Health Center** 78.820.001.030, **Lewis & Clark Behavioral Health Services** 78.820.001.080, 78.820.001.120, **First United Methodist Church** 78.820.002.080, 78.820.002.100 and 78.820.003.160, **Yankton Church of Christ** 78.880.007.260, **St. Johns Evangelical Church** 78.890.015.120, **Mount Marty College, Inc** 78.890.022.090, **Ability Building Services Inc** 78.940.015.020, **Yankton Trinity Lutheran Church** 78.940.036.040, 78.940.036.070 and 78.940.036.180, **Yankton Area Adjustment Training Center** 78.940.037.120, **Stephen's House Inc.** 78.940.037.170, **Mount Marty Hospital Association** 78.940.041.090, **Roman Catholic Church** 78.980.006.010, **Christ the King Lutheran Church** 78.980.006.085, **Corp of Bishops Church of Latter Day Saints** 78.980.006.100, **Yankton Congregation of Jehovah's Witnesses** 78.980.007.082, **Yankton Thrive Inc.** 78.980.008.020, 78.980.008.100, 78.980.009.040, **National Field Archery Association Foundation** 78.980.017.105, 78.980.017.114, 78.980.017.116, 78.980.017.121, 78.325.017.135, 78.980.017.140, 78.980.017.145 and 78.980.017.163, **Horizon Health Care Inc.** 78.980.018.231, **BPO Elks Lodge #994** 78.990.001.026, **Sacred Heart Health Services** 78.990.011.100, **Yankton Area Adjustment Training Center** 78.990.012.250, **Benedictine Convent of Sacred Heart DBA Sacred Heart Monastery** 78.990.013.021, **Mount Marty College Inc.** 78.990.013.050, **Benedictine Convent of the Sacred Heart** 78.990.013.110, **L & C**

Behavioral Health Services, Inc. 78.990.036.040, 78.990.036.050 and 78.990.036.060. All present voted aye; motion carried, 5-0.

Troy Cook, E2 SE4, 01-93-54, Yankton, SD.

Parcel #01.001.200.100

Current value: **AG (land) \$231,844/ NAA10 \$14,000/ AGA1 \$67,800**

Assessor's Recommendation: **AG No change/ NAA10 \$180,100/ AGA1 No change**

A motion was made by Fox and seconded by Healy to add omitted property on the above referenced property. All present voted aye; motion carried, 5-0.

A motion was made by Fox and seconded by Kettering to adjourn as County Board of Equalization. All present voted aye; motion carried.

Cheri Loest

County Commission Vice-Chair

ATTEST:

Patty Hojem, County Auditor