

YANKTON COUNTY BOARD OF EQUALIZATION
April 19, 2024

The County Board of Equalization meeting was called to order by Chairman Marquardt on Friday, April 19, 2024.

Roll call was taken with the following Commissioners present: Wanda Howey-Fox, Dan Klimisch, Ryan Heine, Don Kettering and John Marquardt.

Also present were the following Yankton County staff members Director of Equalization Michelle Goeken, Appraisers Andrea Wright, Zachary Waiter, Charles Richardson and Shelby White.

Commissioner Fox will abstain from voting on LaCroix appeal.

There were no conflicts from the rest of the board.

A motion was made by Fox and seconded by Klimisch to approve the meeting agenda. With following changes; move items 17 & 18 to after board decisions. All present voted aye; motion carried, 5-0.

There were public comments from Alison Larson and Chris Sudbeck. Chairman Marquardt closed public comment.

The following appeals were acted upon:

Duane C. Lee Tract 3 Jepsen's Addition 12-93-54, Gayville, SD.

Parcel #01.012.300.240

Current value: **NACO \$15,400/NAC10 \$313,000**

Assessor's Recommendation: **NACO No Change/NAC10 \$358,600**

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, 5-0.

Rye Revocable Living Trust Rye Tract 1 NE1/4 18-96-55, Gayville, SD.

Parcel #08.018.100.010

Current value: **NACO \$45,500/NAC10 \$129,400**

Assessor's Recommendation: **NACO No Change/NAC10 \$158,400**

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, 5-0.

Kevin Hauger Lt 1 Kevin's Addition 33-96-54, Gayville, SD.

Parcel #04.033.300.025

Current value: **NACO \$16,300/NAC10 \$441,300**

Assessor's Recommendation: **NACO No Change/NAC10 \$499,800**

A motion was made by Kettering and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. Roll call vote taken with Kettering, Heine, Marquardt, Fox voted aye; Klimisch voted nay; motion carried, 4-1.

Peter Van Driel Evenson Tract 1 NE1/4 33-96-54, Gayville, SD.

Parcel #04.033.100.020

Current value: **NACO \$22,900/NAC10 \$95,000**

Assessor's Recommendation: **NACO No Change/NAC10 \$108,100**

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

Michael Nutley S660' E264' NE1/4 SE1/4 29-96-54, Irene, SD.

Parcel #04.029.100.050

Current value: **NACO \$20,500/NAC10 \$134,200**

Assessor's Recommendation: **NACO No Change/NAC10 \$150,500**

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, 5-0.

Michael K. Petersen Lt 2 Blk 1 Wadsworth Addition, Town of Gayville, Gayville, SD.

Parcel #31.600.001.020

Current value: **NADO \$6,000/NAD10 \$93,000**

Assessor's Recommendation: **NADO No Change/NAD10 \$103,300**

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

Alison Brown S60' Lts 13 & 14 Blk 4 Original Town, Town of Gayville, Gayville, SD.

Parcel #31.100.004.165

Current value: **NADO \$4,200/NAD10 \$182,500**

Assessor's Recommendation: **NADO No Change/NAD10 \$213,800**

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

Wallace D. Brown Lt 44 Crestview Homes S/D 21-93-56, Yankton, SD.

Parcel #09.021.200.440

Current value: **NACO \$41,000/NAC10 \$379,100**

Assessor's Recommendation: **NACO No Change/NAC10 No Change**

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

James Schindler Lt 5 Blk 5 Riverside Acres S/D 22-93-56, Yankton, SD.

Parcel #09.022.700.505

Current value: **NACO \$25,000/NAC10 \$226,700**

Assessor's Recommendation: **NACO No Change/NAC10 No Change**

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

Sheryl L. Johnson S177' N302' Outlot 4 Calumet Landing Tramps 7th Addition 18-93-56, Yankton, SD.

Parcel #09.018.400.403

Current value: **NACO \$115,000/NAC10 \$708,000**

Assessor's Recommendation: **NACO No Change/NAC10 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, 5-0.

Darrell Haas Lt 2 Blk 3 Volin Addition Town of Volin, Volin, SD.

Parcel #72.200.003.020

Current value: **NADO \$1,700/NAD10 \$93,300**

Assessor's Recommendation: **NADO No Change/NAD10 \$138,200**

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

Dennis W Johnson Rev Trust Lt 6 Blk 1 Volin Addition, Town of Volin, Volin, SD.

Parcel #72.200.001.060

Current value: **NADO \$1,900/NAD10 \$50,100**

Assessor's Recommendation: **NADO No Change/NAD10 \$59,600**

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

Neil & Christina LaCroix Tract F Deer Ridge Subdivision 8-93-56, Yankton, SD.

Parcel #09.008.200.170

Current value: **NAC \$0**

Assessor's Recommendation: **NAC \$28,900**

A motion was made by Heine and seconded by Klimisch to accept the Assessor's valuation recommendation on the above referenced property. Kettering, Klimisch, Heine and Marquardt voted aye. Fox abstained. Motion carried, 4-0.

Action 24133C: A motion was made by Fox at and seconded by Klimisch to recess for 5 minutes. All present voted aye; motion carried. 9-0.

Action 24134C: A motion was made by Klimisch and seconded by Fox to reconvene. All present voted aye; motion carried, 9-0.

Applied Engineering Inc Applied Engineering S/D 8-93-55, Yankton, SD.

Parcel #05.008.150.100

Current value: **NACC \$79,100/NACC2 \$5,112,300**

Assessor's Recommendation: **NACO No Change/NACC2 \$4,822,400**

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

Hastings Filters INC Lt 2 Blk 2 Foss's 2nd Addition, Yankton, SD.

Parcel #05.009.100.305

Current value: **NACO \$99,300/NAC10 \$8,826,800**

Assessor's Recommendation: **NACO No Change/NAC10 \$7,872,200**

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.

Dean A. Schaefer Lts 2 & 3 Blk 6 Oak Hills Addition #2 & NE1/4 NE1/4 SW1/4 SW1/4 Exc Plats & W1/2 SE1/4 SW1/4 Exc Plats 13-93-57, Yankton, SD.

Parcel #13.013.500.630

Current value: **NACO \$111,300/NAC10 \$145,000**

Assessor's Recommendation: **NACO \$89,000/NAC10 No Change**

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

Casey Kruse Lot 2 Walloch's Subdivision 32-95-57, Lesterville, SD.

Parcel #15.032.400.400

Current value: **NAA1 \$22,000/AGC1 \$4,100**

Assessor's Recommendation: **NAA1 \$0/AGC1 \$6,800**

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

Jason Hanson 1979 Rollohome SN: 33902 14X66 & Lts 6 & 7 blk 13 Original Town, Gayville, SD.

Parcel #31.100.013.070

Current value: **NAD \$10,500/NADM1 \$23,800/NAD1 \$10,100**

Assessor's Recommendation: **NAD No Change/NADM1 \$11,000/NAD1 \$7,000**

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, 5-0.

A motion was made by Fox and seconded by Heine to approve 161 Elderly Tax Freeze applications as recommended by the Director of Equalization. All present voted aye; motion carried, 5-0.

A motion was made by Klimisch and seconded Fox to approve 72 applications for Disabled Veteran exemptions. All present voted aye; motion carried, 5-0.

A motion was made by Klimisch and seconded by Kettering to approve two Paraplegic Veteran Exemption applications for a reduction of \$351,400 in total assessed value. All present voted aye; motion carried, 5-0.

A motion was made by Kettering and seconded by Klimisch 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, **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 Cemetery** 11.001.200.110, **Geraldson Family Cemetery** 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, **Town of Gayville** 31.100.002.140, **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 Inc.** 78.010.001.040, **Garden of Charity Non-Profit Cremation Cemetery** 78.010.001.045, **Ability Building Services Inc** 78.010.001.065, **Sacred Heart Health Services** 78.025.014.000, **Yankton Thrive Inc.** 78.060.002.840, **Sacred Heart Hospital** 78.065.010.050 (88.2% 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, **First United Methodist Church** 78.171.002.002, **Yankton Thrive Inc.** 78.179.000.000 (0%), **Calvary Baptist Church** 78.235.000.055, **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, **Habitat for Humanity of Yankton County** 78.330.001.110, **Riverview Park Reformed Church** 78.340.007.040, **Yankton Thrive Inc** 78.415.000.003 (0%), **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.** 78.430.045.130, 78.430.051.080, 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, **L & C Behavioral Health Services, Inc** 78.714.001.100, 78.714.001.200

First Assembly of God Church 78.735.000.030, **Restore Church of Yankton** 78.760.002.200, **St Benedict Catholic Church** 78.785.001.010 and 78.785.002.060, **Yankton Church Holdings Inc** 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, **Onward Yankton** 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, **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, **Yankton Thrive** 78.930.008.116 (0%), 78.930.008.117 (0%), and 78.930.008.118 (0%), **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 (0%), 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, 78.980.017.135, 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, **Yankton City** 78.990.036.010, 78.990.036.020, 78.990.036.030, 78.990.036.070 and 78.990.036.080.

Action 24135C: A motion was made by Klimisch and seconded by Heine to abate taxes on parcel 78.525.002.010 in the amount of \$2,923.32. All present voted aye; motion carried, 5-0.

Action 24136C: A motion was made by Heine and seconded by Fox to abate taxes in the amount of \$2,005.25. All present voted aye; motion carried, 5-0.

Action 24137C: A motion was made by Fox and seconded by Klimisch to refund taxes paid for 2022 and 2023, in the amount of \$1,032.08. All present voted aye; motion carried, 5-0.

Action 24138C: motion was made by Fox and seconded by Klimisch to adjourn as County Board of Equalization. All present voted aye; motion carried.

John Marquardt, Chairman
County Commission

ATTEST:
Patty Hojem, County Auditor