

YANKTON COUNTY BOARD OF EQUALIZATION
April 17, 2020

The County Board of Equalization meeting was called to order by Chair Loest on Friday, April 17, 2020.

Roll call was taken with the following Commissioners present: Don Kettering, Gary Swensen, Joseph Healy (via phone), Dan Klimisch (via phone) and Cheri Loest.

Also present were the following Yankton County staff members: Deputy Director of Equalization Matt Archer, Appraiser Michelle Goeken, and Appraiser Jeffrey Puthoff.

Commissioner Healy said he had conflict of interest with Item 7 and Item 8. David Healy is his father.

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

There were no public comments.

The following appeals were acted upon:

Daniel Grant, S464' N1361' E447' W487' in W2 NW4 19-94-54, Yankton, SD.

Parcel #02.019.100.275

Current value: **NACO \$17,500/NAC10 \$231,400**

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

A motion was made by Klimisch and seconded by Swensen to lower the Value of NACO to \$14,400 and NAC10 to \$189,800. Roll call vote was taken with Klimisch, Swensen and Healy voting aye; Kettering and Loest voted nay; motion carried. 3-2.

James Gunderson, S2 NE4 34-94-54, Mission Hill, SD.

Parcel #06.034.100.200

Current value: Current value: **AGA \$195,380/NAA10 \$118,300/AGA1 \$17,800**

Assessor's Recommendation: **AGA No Change/NAA10 No Change/AGA1 No Change**

A motion was made by Klimisch and seconded by Swensen to change values for AGA \$160,200, NAA10 \$97,000 and AGA1 \$14,600. Roll call vote was taken with Klimisch, Swensen and Healy voting aye; Kettering and Loest voted nay; motion carried. 3-2.

David Healy, Parcel C N2 SW4 & Parcel B Exc Lt 1 NW4 ABTS Add, 35-94-55, Mission Hill, SD.

Parcel #06.035.300.400

Current value: **AGC \$24,961/NAA10 \$55,000**

Assessor's Recommendation: **AGC No Change/NAA10 No Change**

A motion was made by Klimisch and seconded by Swensen to reduce valuation 18% on all classifications. Roll call vote was taken Healy abstain, Klimisch, Swensen voted aye; Kettering and Loest voted nay. Motion failed 2-2. A motion was made by Klimisch and seconded by Swensen to reduce valuation 18% on all classifications due to the negative affect of concentrated animal feeding operations. Roll call vote was taken Healy abstain, Klimisch and Swensen voted aye; Kettering and

Loest voted nay. Motion failed 2-2. A motion was made by Klimisch and seconded by Swensen to reduce valuation 15% on all classification due to the negative affect of concentrated animal feeding operations. Roll call vote was taken Healy abstain, Klimisch and Swensen voted aye; Kettering and Loest voted nay. Motion failed 2-2.

David Healy, NE4, 10-95-55, Mission Hill, SD.

Parcel #07.010.100.100

Current value: **AGA \$297,747/AGA1 \$99,960**

Assessor's Recommendation: **AGA \$425,325/AGA1 142,800**

Motion was made by Klimisch and seconded by Swensen to increase valuation 12% from local board value on all classifications. Roll call vote was taken Healy abstain, Klimisch, Swensen voted aye; Kettering and Loest voted nay. Motion failed 2-2. A motion was made by Klimisch seconded by Swensen to increase valuation 20% from local board value on all classifications. Roll call vote was taken Healy abstain, Klimisch, Swensen voted aye; Kettering and Loest voted nay. Motion failed

Dianne List, E953' E2 SW4 South of Highway, 4-93-56, Yankton, SD.

Parcel #09.004.300.200

Current value: **AGA \$94,284/NAA1 \$33,500/AGA1 \$5,800**

Assessor's Recommendation: **AGA No Change/NAA1 \$0/AGA1 No Change**

A motion was made by Kettering and seconded by Swensen to accept the Assessor's valuation recommendation on the above referenced property. Roll call vote was taken with Kettering, Swensen, Healy, Klimisch and Loest voted aye; motion carried 5-0.

Ronald Kulish, NE4, 15-95-57, Yankton, SD.

Parcel #15.015.100.100

Current value: **AGA \$422,411/AGA1/ \$153,900/NAA10 \$57,800/NAA1 \$135,600**

Assessor's Recommendation: **AGA No Change/AGA1 No Change/ NAA10 No Change/NAA1 \$130,600**

A motion was made by Klimisch and seconded by Healy to accept the Assessor's valuation recommendation on the above referenced property. Roll call vote was taken with Kettering, Healy, Swensen, Klimisch and Loest voted aye; motion carried 5-0.

A motion was made by Kettering and seconded by Loest to recess for 5 minutes. All present voted aye; motion carried.

A motion was made by Swensen and seconded by Loest to reconvene. All present voted aye; motion carried.

A motion was made by Swensen and seconded by Healy to approve 112 Elderly Tax Freeze applications as recommended by the Director of Equalization. Roll call vote was taken with Swensen, Healy, Klimisch and Loest voting aye; Kettering voting nay; motion carried. 4-0

A motion was made by Kettering and seconded by Swensen to approve the one Paraplegic Veteran Exemption applications for a reduction of \$138,700 in total assessed value. Roll call vote was taken with Kettering, Swensen, Healy, and Loest Voting aye; Klimisch abstain. Motion carried 4-0.

A motion was made by Swensen and seconded Healy to approve 42 applications for Disabled Veteran exemptions. Roll call vote was taken with Swensen, Healy, Kettering and Loest Voting aye; Klimisch abstain. Motion carried 4-1.

A motion was made by Kettering and seconded by Healy 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 & John A 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 Area Progressive Growth** 05.009.100.450 (0.00 exempt), **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, **City of Yankton** 10.036.110.100, 10.036.110.040, 10.036.300.363, 10.036.300.366, 10.036.300.464, 10.036.300.465, **Lewis & Clark Behavioral Mental Health Services** 10.036.110.102, 10.036.300.364, 10.036.300.365, **Beth Norsk Evangelical Lutheran Menighed (Cemetery)** 11.001.200.110, **Bethlehem Lutheran Church (Cemetery)** 11.001.300.110, **Dennis Braunesreither (Cemetery)** 11.009.400.160, **Martinus Lutheran Church** 11.014.300.250, **Mueller Family Cemetery** 11.018.400.205, **Sigel Parish Hall** 11.023.100.110, **Rodney A. Rah** 11.025.400.150, **Martinus Cemetery, Inc** 11.026.300.210, **Elizabeth Calleson Est (Cemetery)** 11.030.400.410, **Donald E. & Lois Kirschenman** 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 Evageleck 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, **City of Irene** 37.100.009.115, **Ernie Pecenka Community Center**
40.100.005.150, 40.100.006.160, **Town of Lesterville** 40.100.005.170, 40.100.005.180,
Lesterville Fire Department 40.100.005.245, **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,
City of Volin 72.200.013.020, **Wintz & Ray Funeral Home & Cremation Service**
78.010.001.040, **Garden of Charity Non-Profit** 78.010.001.045, **Ability Building Services Inc**
78.010.001.065, **Sacred Heart Health Services** 78.025.014.000, **Sacred Heart Hospital**
78.065.010.050 (90.64% exempt of Benedictine Center; 82.09% 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, 78.065.010.110,
78.065.010.120, **Yankton Baptist Church** 78.070.001.080, **Dakota Conference Corp of**
Seventh-Day Adventists 78.110.070.050, **Habitat for Humanity of Yankton County**
789.110.070.110, **XYZ Inc** 78.150.003.200 (0% exempt), , **First United Methodist Church**
78.171.002.002, **Yankton Area Progressive Growth, Inc.** 78.179.000.000, **XYZ Inc**
78.210.003.030 (0% exempt), **Onward Yankton Inc** 78.230.026.030. **Calvary Baptist Church**
78.235.000.055, **Sacred Heart Health Services** 78.245.500.015 (0% exempt), 78.245.500.026
(94.55% on Medical Office, 100% on Surgical Center, 11% on land), 78.245.500.029, **Presbyterian**
Church 78.265.300.300, **Riverview Park Reformed Church** 78.340.007.040, **XYZ Inc**
78.380.002.040 (0% exempt), **Sacred Heart Catholic Church** 78.430.004.180, **Yankton Area**
Arts Association 78.430.005.050, **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,
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, **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, **Yankton Baptist Church** 78.760.002.200, **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, **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 Area Progressive Growth 78.980.008.020, 78.980.008.100, 78.980.009.040, National Field Archery Association Foundation 78.980.017.105, 78.325.017.110, 78.980.017.114, 78.980.017.116, 78.980.017.121, 78.325.017.135, 78.980.017.135, 78.980.017.140, 78.980.017.145 and 78.980.017.163, 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, Yankton Area Progressive Growth 78.990.012.271 (0% exempt), 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. Roll call was taken with Kettering, Healy, Klimisch, Swensen and Loest voted aye; motion carried 5-0.

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

Cheri Loest

County Commission Chair

ATTEST:

Patty Hojem, County Auditor