

# YANKTON COUNTY CONSOLIDATED BOARD OF EQUALIZATION

**April 21 2023**

The 2023 Yankton County Consolidated Board of Equalization was called to order by County Commission Chairman Don Kettering at 1:00 pm on Friday, April 21, 2023 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, Ben Brunick and Mike Villanueva; -- representatives of the City of Yankton; Sarah Carda -- representative of the Yankton Public School District; Dan Klimisch, John Marquardt, Ryan Heine and Don Kettering; Absent Wanda Howey-Fox -- representatives of Yankton County from the Yankton County Board of Commissioner.

Also present were the following Yankton County staff members Interim Director of Equalization Michelle Goeken, Appraisers Andrea Wright, Greg Neugebauer and Zach Waiter.

A motion was made by Klimisch and seconded by Marquardt to approve the meeting agenda with the following correction: item 13 will be moved to item 17. All present voted aye; motion carried, 8-0.

There was no public comment. Commissioner Kettering closed public comment.

**Action 23122C:** A motion was made by Klimisch and seconded by Marquardt to recess at 2:05 p.m. for five minutes. All present voted aye; motion carried, 8-0.

**Action 23123C:** A motion was made by Kettering and seconded by Heine to reconvene at 2:10 p.m. All present voted aye; motion carried, 8-0.

County Commissioner Fox joined the meeting at 3:10

The following appeals were introduced and acted upon:

Forrest Conrad, Lt 25 Blk 5 Willow Ridge, Yankton, SD

Parcel #78.935.005.250

Current value: **NADO (land) \$29,800/NAD10 \$323,100**

Assessor's Recommendation: **NADO (land) No change/NAD10 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. 8-0.

Bradley S. Millard, Replat Lt 3 & S3' Lt 4 & Tr C Lt 12 Blk 9 Willow Ridge, Yankton, SD.

Parcel #78.935.009.030

Current value: **NADO (land) \$34,400/NAD10 \$303,200**

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

A motion was made by Brunick and seconded by Carda to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 8-0.

Andrew W. Henrickson, Lt 24 Blk 5 Willow Ridge, Yankton, SD.

Parcel #78.935.005.240

Current value: **NADO (land) \$29,500/NAD10 \$348,300**

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

A motion was made by Marquardt and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 8-0.

Lester Family Trust, Lt 18 Parcel A N2 SE4, Yankton, SD.

Parcel #78.980.006.218

Current value: **NADO (land) \$48,700/NAD10 \$472,000**

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

A motion was made by Carda and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 8-0.

Lyle Hoelsing, Lt 19 Parcel A N2 SE4, Yankton, SD.

Parcel #78.980.006.219

Current value: **NADO (land) \$48,700/NAD10(structure) \$360,600**

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

A motion was made by Marquardt and seconded by Villanueva to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 8-0.

Charles Holan, Lt 11 & S 16' Lt 12 Blk 60, Central Yankton, Yankton, SD.

Parcel #78.110.060.110

Current value: **NAD (land) \$11,400/NAD1 (structure) \$114,000**

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

A motion was made by Brunick and seconded by Marquardt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 8-0.

Jeff & Denise Pekas, Lt 1 Blk 3 COBH Addition, Yankton, SD.

Parcel #78.128.003.010

Current value: **NADO (land) \$29,600/NAD10 (structure) \$255,700**

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

A motion was made by Benson and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 8-0.

Emily L. Van Derhule, Lt 13 exc S2' X W30' R 120' & Lt 14 exc N14' E 125' Blk 40 Witherspoon Addition, Yankton, SD.

Parcel #78.940.040.130

Current value: **NADO (land) \$15,700/NAD10 \$168,300**

Assessor's Recommendation: **NADO No change/NAD10 \$149,300**

A motion was made by Klimisch and seconded by Brunick to accept the Assessor's valuation recommendation on the above referenced property. Klimisch, Brunick, Benson, Carda, Maibaum, Heine and Marquardt voted aye; Kettering voted nay; motion carried, 7-1.

Daniel W. Fitch, W75' N6' Lt 23 & 24 Blk 1 North Yankton, Yankton, SD.

Parcel #78.540.001.240

Current value: **NADO (land) \$13,900/NAD10 \$154,100**

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

A motion was made by Carda and seconded by Marquardt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 8-0.

Steve Drotzman, Lt 6 Blk 4 Dakota West Addition, Yankton, SD.

Parcel #78.171.004.060

Current value: **NAD (land) \$15,000**

Assessor's Recommendation: **NAD \$100**

A motion was made by Klimisch and seconded by Marquardt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried, 8-0.

Dvorak Family Revocable Trust, Lts 1 & 2 Blk 21 Lower Yankton, Yankton, SD.

Parcel #78.430.021.020

Current value: **NADO (land) \$24,400/NAD10 \$385,200**

Assessor's Recommendation: **NADO No change/NAD10 \$354,000**

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. 8-0.

Meridian Bridge Inc., W68 Lts 13 & 14 W68' S16' Lt 15 Blk 6 Trip & Harris, Yankton, SD.

Parcel #78.820.006.130

Current value: **NAD (land) \$12,300/NAD1 \$184,000**

Assessor's Recommendation: **NAD No change/NAD1 \$171,500**

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

Dennis L. Wagner, Lt 15 Blk 9 Ridgeway North, Yankton, SD.

Parcel #78.685.009.150

Current value: **NADO (land) \$42,400/NAD10 \$182,300**

Assessor's Recommendation: **NADO No change/NAD10 \$367,100**

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

Duane Johnson, Lot 13 & 14 Blk 6 Taylor & Sargents Addition, Yankton, SD.

Parcel #78.760.006.140

Current value: **NADO (land) \$13,000/NAD10 \$198,300**

Assessor's Recommendation: **NADO No change/NAD10 \$149,400**

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

James W. Anderson, Lts 19 & 20 Blk 8 Taylor Sargents Addition , Yankton, SD  
Parcel #78.760.008.200

Current value: **NADO (land) \$13,000/NAD10 \$183,100**

Assessor's Recommendation: **NADO (land) No change/NAD10 \$135,600**

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

Turner Family Protection Trust, Lt 1 & N9' N18' E38' Lt 2 Blk 34 Todd's Addition Yankton, SD.  
Parcel #78.790.034.010

Current value: **NAD (land) \$9,200/NAD1 \$22,200**

Assessor's Recommendation: **NAD (land) No change/NAD1 No change**

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

John & Patti Weiland, Lt 8 Exc Par A Blk 3 Valley View Estates, Yankton, SD.  
Parcel #78.850.003.080

Current value: **NADO \$25,200/NAD1 \$258,900**

Assessor's Recommendation: **NADO No change/NAD10 \$206,200**

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

Wild Dog Enterprises, Lt 15 S1/2 of Lt 16 Blk 15 Witherspoon's Addition, Yankton, SD.  
Parcel #78.940.015.150

Current value: **NAD (land) \$14,000/NAD1 \$105,600**

Assessor's Recommendation: **NAD No change/NAD1 \$89,300**

A motion was made by Klimisch and seconded by Marquardt to accept the Assessor's valuation recommendation on the above referenced property. Klimisch, Marquardt, Benson, Brunick, Heine, Carda, Villanueva and Kettering. Fox abstained; Motion carried 8-1.

Meridian Bridge Inc., Lt 10 Exc Lt H-1 & Lt 11 & S2 Lt 12 Blk 23 Witherspoon & Todd's Addition, Yankton, SD.

Parcel #78.950.023.100

Current value: **NADC (land) \$34,500/NADC2 \$344,800**

Assessor's Recommendation: **NADC No change/NADC2 \$253,200**

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

There was no public comment. Commissioner Kettering closed public comment.

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

**Don Kettering**, Chairman  
County Board of Equalization

ATTEST:  
**Patty Hojem**, Auditor

**YANKTON COUNTY BOARD OF EQUALIZATION**  
**April 21, 2023**

The County Board of Equalization meeting was called to order by Chair Kettering on Friday, April 21, 2023.

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

Also present were the following Yankton County staff members Interim Director of Equalization Michelle Goeken, Appraisers Andrea Wright, Greg Neugebauer and Zach Waiter.

There were no conflicts of interest reported by Commissioners.

A motion was made by Fox and seconded by Kettering to approve the meeting agenda with the following correction; item 8 will be removed. All present voted aye; motion carried.

There were no public comments. Commissioner Kettering closed public comment.

The following appeals were acted upon:

James Schindler, Lt Blk 5 Riverside Acres, Yankton, SD.

Parcel #09.022.700.505

Current value: **NACO \$20,800/NAC10 \$180,900**

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

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

Verne L. Hanson, E 75' Lt 1 Blk 5 English Heights, Yankton, SD.

Parcel #13.013.300.505

Current value: **NACO \$26,900/NAC10 \$97,900**

Assessor's Recommendation: **NACO No change/NAC10 \$83,100**

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

Martin H. Lawrensen, Lt 1 N2 Lt 2 Blk 2 Volin Addition, Volin, SD.

Parcel #72.200.002.010

Current value: **NADO \$2,400/NAD10 \$73,600**

Assessor's Recommendation: **NADO No change/NAD10 \$78,100**

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

John Blackburn, 1994 Friendship SN:M49412381V 16x76, Yankton, SD.

Parcel #05.010.999.250

Current value: **NACM1 \$22,200**

Assessor's Recommendation: **NACM1 \$18,500**

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.

John Blackburn, 1994 Friendship SN:M49412381V 16x76, Yankton, SD.

Parcel #05.010.999.278

Current value: **NAC1 \$900/NACM1 \$38,200**

Assessor's Recommendation: **NACM1 \$29,100/NAC1 \$900**

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.

Alvin Novak, 1997 Liberty SN: 06L28424 16x76, Yankton, SD.

Parcel #14.023.999.150

Current value: **NACM10 \$22,000**

Assessor's Recommendation: **NACM1 \$1,200**

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

A motion was made by Fox and seconded by Klimisch to approve 148 Elderly Tax Freeze applications as recommended by the Director of Equalization. All present voted aye; motion carried, 5-0.

A motion was made by Marquardt and seconded Heine to approve 61 applications for Disabled Veteran exemptions. All present voted aye; motion carried, 5-0.

A motion was made by Klimisch and seconded by Marquardt to approve two Paraplegic Veteran Exemption applications for a reduction of \$340,400 in total assessed value. All present voted aye; motion carried, 5-0.

A motion was made by Klimisch and seconded by Fox 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, **City of Irene** 03.001.100.045, **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 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, **Sacred Heart Health Services** 78.025.014.000,  
**Yankton Thrive Inc.** 78.060.002.840, **Sacred Heart Hospital** 78.065.010.050 (88.17% 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, **Calvary Baptist Church** 78.235.000.055, **City of Yankton**  
78.240.095.070, **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. 78.430.045.130, 78.430.051.090 Yankton Area Adjustment Training Center 78.430.062.080 and 78.430.063.020, City of Yankton 78.430.065.020, 78.430.070.130, 78.430.070.150, 78.430.070.160, 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 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, 78.980.009.040, 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. All present voted aye; motion carried, 5-0.**

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

**Don Kettering**, Chairman  
County Board of Equalization

ATTEST:  
**Patty Hojem**, County Auditor