

# YANKTON COUNTY CONSOLIDATED BOARD OF EQUALIZATION

**April 24, 2026**

The 2026 Yankton County Consolidated Board of Equalization was called to order by County Commission Chairman John Marquardt at 11:30 am on Friday, April 24, 2026, in the Commission Chambers at the County Government Center. The Pledge of Allegiance was recited.

Roll call was taken with the following members: Mike Villanueva; Dave Carda and Brian Bertsch -- representatives of the City of Yankton; Jacklyn Mueller -- representative of the Yankton Public School District; Dan Klimisch, Wanda Howey-Fox, Don Kettering, Ryan Heine and John Marquardt -- representatives of Yankton County from the Yankton County Board of Commissioner.

Also present were the following Yankton County staff members Director of Equalization Michelle Goeken, Appraisers Andrea Wright, Jacob Miller and Charles Richardson.

There were no conflicts of interest reported by the board.

A motion was made by Fox and seconded by Heine to approve the meeting agenda. All present voted aye; motion carried, 9-0.

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

The following appeals were introduced and acted upon:

Before the appeal were acted upon Klimisch made a motion to recess for 10 minutes and seconded by Fox. All present voted aye; motion carried, 9-0.

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

Diede, Wayne & Malena, Lot 9 Blk 3 Matuska's Addition, Yankton, SD.

Parcel #78.460.003.090

Current value: **NAD (land) \$20,900/NAD1 \$342,000**

Assessor's Recommendation: **NAD No change/NAD1 No change**

A motion was made by Klimisch and seconded by Fox for a valuation of \$325,000 on NAD1. All present voted aye; motion carried, 9-0.

A substitute motion was made by Don and second by Heine for a valuation of \$342,00 on NAD1. Roll call vote was taken with Kettering, Heine, Fox voted aye; Klimisch, Villanueva, Carda, Mueller, Bertsch and Marquardt voted nay; motion failed, 3-6.

Holan Charles, Lot 11 & S 16" Lot 12 Blk 60, Central Addition, Yankton, SD.

Parcel #78.110.060.110

Current value: **NAD (land) \$11,400/NAD1 \$132,100**

Assessor's Recommendation: **NAD No change/NAD1 \$125,000**

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

Needham, Kurt & Julie, Lot 1 Parc B & Lot 1 Parc A, SW1/4 NE1/4 & Bal of Parc A & B Exclude H1 & H2, Yankton, SD

Parcel #78.980.008.030

Current value: **NADO (land) \$24,400/NAD10 \$219,000**

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

A motion was made by Fox and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. Fox, Heine, Kettering, Villanueva, Carda, Bertsch, Mueller and Marquardt voted aye; Klimisch voted nay; motion carried. 9-0.

Ryken RV Park Inc, Lot 6 Exclude Parc 1, 2, 3, 6 & 7 Blk 1, Slaughter's Addition, Yankton, SD.

Parcel #78.720.012.065

Current value: **NADC (land) \$1,162,800/NADC2 \$11,807,900**

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

A motion was made by Heine and seconded by Carda for a valuation of \$10,400,000 on NADC.

A substitute motion was made by Klimisch and seconded by Villanueva for a valuation \$9,200,000 on NADC2. Roll call vote was taken with Klimisch, Villanueva, Carda, Bertsch, Fox, Mueller and Marquardt voted aye; Kettering and Heine voted nay; motion carried. 7-2.

Menard Inc, Lot 5 Blk 1 & Outlot A North Broadway S/D, Yankton, SD.

Parcel #78.525.001.050

Current value: **NADC (land) \$2,249,400/NADC2 \$7,351,200**

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

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.

Hurd Yankton LLC, Lots 1 Exc Lot H-1, 2, 3 & 4 Exc W 50' Lot 4 & All Lot 6 HYVEE S/D, Yankton, SD.

Parcel #78.381.001.010

Current value: **NADC (land) \$836,200/NADC2 \$3,877,600**

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

A motion was made by Klimisch and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 7-0.

Kolberg-Pioneer Inc., Parc D NW1/4, NE1/4 Ex Lot 1, Yankton, SD.

Parcel #78.990.012.160

Current value: **NADC (land) \$137,200/NADC2 \$11,893,700**

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

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

Hunhoff, Elizabeth, Lots 13-16 BLK 16 Hillcrest Park Addition, Yankton, SD  
Parcel #78.360.016.160

Current value: **NADO \$30,100/NAD10 \$477,500**

Assessor's Recommendation: **NADO No change/NAD10 \$402,000**

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.

Kovalerchik, Maksim, E10' Lots 1 & 2 & All Lots 3-5 Lots 14-18 Blk 30 Exc Parts of Lots 5 & 14 in Marine Creek Tr 4 Lower Yankton & Adj Vac Alley Between 6<sup>th</sup> & 7<sup>th</sup> St & Adj Vac Mulberry St., Yankton, SD

Parcel #78.430.030.130

Current value: **NADC \$66,400/NADC2 \$582,300**

Assessor's Recommendation: **NADC No change/NADC2 \$375,200**

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. 9-0.

Multi-Center Investments, Lots 2-7 Pyncheon's Addition, Yankton, SD

Parcel #78.650.002.010

Current value: **NADC \$719,900/NADC2 \$3,063,700**

Assessor's Recommendation: **NADC No change/NADC2 \$2,070,100**

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 Marquardt closed public comment.

A motion was made by Klimisch and seconded by Heine to adjourn as Consolidated Board of Equalization. All present voted aye; motion carried, 9-0.

**John Marquardt**, Chairman  
County Board of Equalization

ATTEST:  
**Patty Hojem**, Auditor

**YANKTON COUNTY BOARD OF EQUALIZATION**  
**April 24, 2026**

The County Board of Equalization meeting was called to order by Chairman Marquardt on Friday, April 24, 2026.

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, Jacob Miller and Charles Richardson.

There were no conflicts from the board.

A motion was made by Fox and seconded by Kettering to approve the meeting agenda. All present voted aye; motion carried, 5-0.

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

The following appeals were acted upon:

Krommenhock, Noah, Replat Lot 1 Blk 1 Marina Dell Two S/D, N2 NW4 17-93-56, Yankton, SD.  
Parcel #09.017.500.101

Current value: **NACO \$90,000/NAC10 \$599,800**

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.

Hastings Filters, Lot 2 Blk 2 Foss's 2<sup>nd</sup> Addition 9-93-55, Yankton, SD.  
Parcel #05.009.100.305

Current value: **NACC \$99,300/NACC2 \$9,694,600**

Assessor's Recommendation: **NACC No Change/NACC2 \$9,416,400**

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, 5-0.

Rykens RV Park Inc, Tract 3 Ryken Addition 14-93-56, Yankton, SD.  
Parcel #09.014.400.350

Current value: **NACC \$159,100/NACC2 \$130,700**

Assessor's Recommendation: **NACC No Change/NACC2 No change**

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

Rykens RV Park Inc, Tract 2 Whitetail Run 16-93-56, Yankton, SD.  
Parcel #09.016.225.200

Current value: **NACC \$203,400/NACC2 \$380,700**

Assessor's Recommendation: **NACC No Change/NACC2 No change**

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, 5-0.

Rykens RV Park Inc, Lot 11 Whitetail Run 16-93-56, Yankton, SD.

Parcel #09.016.250.110

Current value: **NACC \$237,900/NACC2 \$255,600**

Assessor's Recommendation: **NACC No Change/NACC2 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, 5-0.

Rykens RV Park Inc, Lot 16 Whitetail 16-93-56, Yankton, SD.

Parcel #09.016.250.160

Current value: **NACC \$170,100/NACC2 \$263,000**

Assessor's Recommendation: **NACC No Change/NACC2 No change**

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.

Larson's Landing, LLC, E2 Lot 2 Shore Acres 27-93-56, Yankton, SD.

Parcel #09.027.200.200

Current value: **NACC \$248,000/NACC2 \$678,900**

Assessor's Recommendation: **NACC No Change/NACC2 \$669,300**

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

Larson's Landing, LLC, W100' Blk 4 & W100' Blk 4A Lot 3, Shore Acres 27-93-56, Yankton, SD.

Parcel #09.027.200.345

Current value: **NACC \$54,800/NACC2 \$79,900**

Assessor's Recommendation: **NACC No Change/NACC2 \$77,700**

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.

Larson's Landing, N208' Exc W117.7' Blk 5 Govt Lot 3 Shore Acres 27-93-56, Yankton, SD.

Parcel #09.027.200.353

Current value: **NACC \$24,700/NACC2 \$50,700**

Assessor's Recommendation: **NACC No Change/NACC2 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.

Larson's Landing, LLC, S101' W117.7' Blk 5 Govt Lot 3 Shore Acres 27-93-56, Yankton, SD.

Parcel #09.027.200.355

Current value: **NACC \$25,000/NACC2 \$40,900**

Assessor's Recommendation: **NACC No Change/NACC2 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.

Larson's Landing, LLC, Blk 8 Exc E296' Shore Acres 27-93-56, Yankton, SD.  
Parcel #09.027.200.360

Current value: **NACC \$23,000/NACC2 \$103,400**

Assessor's Recommendation: **NACC No Change/NACC2 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, 5-0.

Dagley, Carson, Tract A Brewer's Addition 27-95-56, Yankton, SD.  
Parcel #11.037.300.155

Current value: **NAC \$13,800/NAC1 \$212,000**

Assessor's Recommendation: **NAC No Change/NAC1 \$179,600**

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.

Koster, Gerald Family Trust, Lot A Exc N575' & Exc N150' of S235' & Exc Lot H-2 & Exc S20' & Exc N25' of S45' Lane's S/Div 13-93-55, Yankton, SD.

Parcel #05.013.400.410

Current value: **NAC \$18,200/NAC1 \$30,500**

Assessor's Recommendation: **NAC No Change/NAC1 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.

A motion was made by Klimisch and seconded by Heine to approve 177 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 Heine to approve 100 applications for Disabled Veteran exemptions. All present voted aye; motion carried, 5-0.

A motion was made by Klimisch and seconded by Heine to approve two Paraplegic Veteran Exemption applications for a reduction of \$396,000 in total assessed value. All present voted aye; motion carried, 5-0.

A motion was made by Klimisch and seconded by Heine 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, **Yankton Thrive** 09.002.300.100, **4030 Foundation** 10.036.110.101, **Geraldson Family Cemetery Association** 11.001.200.110 and 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 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, **Iglesia Pentecostal Fuente De Vida Inc.** 78.060.003.300, **Sacred Heart Hospital** 78.065.010.050 (99.11% exempt of Benedictine Center; 92.03% exempt of Pavilion Building; 72.75% 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 (91% 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, **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 Church of the Sacred Heart** 78.430.019.080, **Roman Catholic School** 78.430.020.090, **Heritage Homes, Inc** 78.430.020.170, **Habitat for Humanity of Yankton County** 78.430.023.050, 78.430.040.075, **Yankton Homeless Shelter Inc.** 78.430.045.110, **Pathways Shelter for the Homeless Inc.** 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, **City of Yankton** 78.790.049.090, **First Congregational Church of Yankton** 78.790.049.120, **Christ Episcopal Church** 78.790.050.160, **Lewis & Clark Mental Health Center** 78.820.001.030, **Lewis & Clark Behavioral Health Services** 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, **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, **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.

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

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

**John Marquardt**, Chairman  
County Commission

ATTEST:  
**Patty Hojem**, County Auditor