

YANKTON COUNTY BOARD OF EQUALIZATION
April 23, 2020

The County Board of Equalization meeting was called to order by Chair Loest on Friday, April 23, 2020.

Roll call was taken with the following Commissioners present: Don Kettering, Dan Klimisch and Cheri Loest; Absent: Joseph Healy and Wanda Howey-Fox.

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

There were no conflicts of interest reported by Commissioners.

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

There were no public comments.

Chair Loest closed public comment.

The following appeals were acted upon:

Pioneer Spirit LLC, Tract 4 Jepsen's Addn 12-93-54, Gayville, SD.

Parcel #01.012.300.245

Current value: **NACO \$10,400**

Assessor's Recommendation: **NACO 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. 3-0.

Pioneer Spirit LLC, Tract 1 Jepsen's Addn 12-93-54 Gayville, SD.

Parcel #01.012.300.230

Current value: Current value: **NACC \$32,700/NACC2 \$414,400**

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

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. 3-0.

A motion was made by Klimisch and seconded by Kettering to approve 118 Elderly Tax Freeze applications as recommended by the Director of Equalization. All present voted aye; motion carried. 3-0.

A motion was made by Klimisch and seconded Kettering to approve 49 applications for Disabled Veteran exemptions. All present voted aye; motion carried. 3-0.

A motion was made by Kettering and seconded by Klimisch to approve the one Paraplegic Veteran Exemption applications for a reduction of \$138,700 in total assessed value. All present voted aye; motion carried. 3-0.

A motion was made by Klimisch 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, **Gayville-Volin School** 01.012.400.210, **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, **City of Irene** 03.001.150.030, **S. Hinseth Etal** 03.003.400.400, **Broom Tree Farm Retreat Ministries** 03.007.300.350 (100% exempt on buildings), **Trondhjem Epanelisk 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, **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, **Joel 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. Rahn** 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, 13.013.600.968, 13.013.600.973, 13.013.600.974, 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, 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, **Town of Utica** 67.100.003.040, 67.100.007.090, 67.100.008.010, **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; 87.97% 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, **Habitat for Humanity of Yankton County** 78.110.070.110, **Yankton City** 78.155.001.003, **First United Methodist Church** 78.171.002.202, **Yankton Area Progressive Growth, Inc.** 78.179.000.000, **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, 89% on land), 78.245.500.029, **Presbyterian Church** 78.265.300.300, **Riverview Park Reformed Church** 78.340.007.040, **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, **City of Yankton** 78.430.065.030, **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, **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, **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. All present voted aye; motion carried. 3-0.

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

Cheri Loest

County Commission Chair

ATTEST:

Patty Hojem, County Auditor