

# YANKTON COUNTY CONSOLIDATED BOARD OF EQUALIZATION

**April 22, 2025**

The 2025 Yankton County Consolidated Board of Equalization was called to order by County Commission Chairman John Marquardt at 9:30 am on Tuesday, April 22, 2025 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; Bridget Benson and Ben Brunick -- representatives of the City of Yankton; Sarah Carda -- representative of the Yankton Public School District; Dan Klimisch and John Marquardt -- representatives of Yankton County from the Yankton County Board of Commissioner. Absent: Wanda Howey-Fox, Don Kettering and Ryan Heine.

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

Representative Carda will abstain from voting on the Yankton Thrive Inc application. There were no conflicts from the rest of the board.

A motion was made by Klimisch and seconded by Brunick to approve the meeting agenda. All present voted aye; motion carried, 6-0.

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

Commissioner Heine joined the meeting.

The following appeals were introduced and acted upon:

Wanda Howey-Fox, Lot 24 NE BLK, East Yankton, Yankton, SD.

Parcel #78.180.004.240

Current value: **NAD (land) \$9,700/NAD1 \$116,700**

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

A motion was made by Klimisch and seconded by Carda for a valuation of \$110,300 on NAD1. Roll call vote was taken with Klimisch and Marquardt voted aye; Heine, Villanueva, Benson, Brunick and Carda voted nay; motion failed, 5-2.

A motion was made by Brunick and Benson to accept the Assessor's valuation recommendation on the above referenced property. Roll call vote was taken with Brunick, Benson, Heine, Villanueva and Klimisch voted aye; Marquardt voted nay; motion carried, 6-1.

Heatherly, Sandra & Karla (Heatherly) Welty, Lts 9 & 10 Wheeler & Ellerman Addition, Yankton, SD.

Parcel #78.910.018.100

Current value: **NADO (land) \$19,700/NAD10 \$278,000**

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

A motion was made by Heine and seconded by Villanueva to accept the Assessor's valuation recommendation on the above referenced property. Roll call vote Heine, Villanueva, Klimisch Benson, Brunick, Carda and Marquardt voting aye; motion carried. 7-0.

Yankton Thrive Inc., Lt 1 Blk 9 Garden Estates, Yankton, SD.

Parcel #78.267.009.010

Current value: **NAD (land) \$0**

Assessor's Recommendation: **NAD \$28,700**

A motion was made by Klimisch and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. Klimisch, Heine, Benson, Brunick, Villanueva and Marquardt voted aye; Carda abstained motion carried. 6-0.

John P. Blackburn, Lt 3 Blk 84 B C Fowler's Addition, Yankton, SD.

Parcel #78.240.084.030

Current value: **NAD (land) \$9,700/NAD1 \$127,100**

Assessor's Recommendation: **NAD No change/NAD1 \$116,500**

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. 7-0.

David & Sarah Carda, Tract A Exc N153.13' Blk 1 Hillcrest East, Yankton, SD.

Parcel #78.355.001.001

Current value: **NAD (land) \$96,100/NAD1 \$739,300**

Assessor's Recommendation: **NAD No change/NAD1 \$554,400**

A motion was made by Heine and seconded by Klimisch to accept the Assessor's valuation recommendation on the above referenced property. Heine, Klimisch, Benson, Brunick, Villanueva and Marquardt voted aye; Carda abstained motion carried. 6-0.

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

Parcel #78.650.002.010

Current value: **NADC (land) \$719,900 NADC2 \$2,787,400**

Assessor's Recommendation: **NAD No change/NAD10 \$1,380,100**

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

John P. Blackburn, Lts 1-3 Blk 9 Taylor & Sargent's Addition, Yankton, SD.

Parcel #78.760.009.030

Current value: **NAD (land) \$19,800/NAD1 \$130,000**

Assessor's Recommendation: **NAD No change/NAD1 \$126,900**

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. 7-0.

Roger Lyle, Lt 17 Exc N34' E84' Blk 74 Todd's Addition, Yankton, SD.

Parcel #78.790.074.180

Current value: **NAD (land) \$16,900/NAD1 \$50,500**

Assessor's Recommendation: **NAD No change/NAD1 \$0**

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. 7-0.

Brett & Connie Casanova, Lt 5 Blk 5 Tramp's Addition, Yankton, SD

Parcel #78.817.005.005

Current value: **NADO (land) \$23,000/NAD10 \$225,500**

Assessor's Recommendation: **NADO No change/NAD10 \$209,000**

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

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, 7-0.

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

ATTEST:  
**Patty Hojem**, Auditor

**YANKTON COUNTY BOARD OF EQUALIZATION**  
**April 22, 2025**

The County Board of Equalization meeting was called to order by Chairman Marquardt on Tuesday, April 22, 2025.

Roll call was taken with the following Commissioners present: Dan Klimisch, Ryan Heine, 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 Jeane Drury.

There were no conflicts from the board.

A motion was made by Klimisch and seconded by Heine to approve the meeting agenda. All present voted aye; motion carried, 3-0.

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

The following appeals were acted upon:

Michael & Karla Campbell, Lt 75 Crestview Homes S/D 09-93-56, Yankton, SD.

Parcel #01.012.300.240

Current value: **NACO \$43,500/NAC10 \$510,700**

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

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, 3-0.

William Wysuph, Parcel A E2 SW, Yankton, SD.

Parcel #09.010.300.110

Current value: **NACO \$85,000/NAC10 \$154,900**

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

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, 3-0.

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

Parcel #31.100.004.165

Current value: **NACO \$3,400/NAC10 \$245,600**

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

A motion was made by Kettering and seconded by Heine for a valuation of \$236,300 on NAD10 on the above referenced property All present voted aye; motion carried, 3-0.

Monte Goeden Lt 4 Blk 2 Marina Dell Estates S/D, Yankton, SD.

Parcel #09.008.200.354

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

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

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, 3 -0.

Hastings Filters Inc., Lt 2 Blk 2 Foss's 2<sup>nd</sup> Addition, Yankton, SD.

Parcel #05.009.100.305

Current value: **NACO \$99,500/NAC10 \$8,826,800**

Assessor's Recommendation: **NACO 99,300/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, 3-0.

Bradley Bohnet Ranch 10 Ranch Estates, Yankton, SD.

Parcel #09.004.400.312

Current value: **NACO \$28,800/NAC10 \$400,600**

Assessor's Recommendation: **NACO No Change/NAC10 \$392,600**

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, 3-0.

John P. Blackburn, Lt 11 Lakeview Terrace, Yankton, SD.  
Parcel #09.018.100.111  
Current value: **NAC (land) 50,000/NAC1 \$292,600**  
Assessor’s Recommendation: **NAC No change/NAC1 \$280,900**  
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. 3-0.

Robert Gleich, W2 NW4 & W2 SE4 NW4 Exc Lot H-2 & Exc Leonard Gleich Addition W2 NW4 13-93-57, Yankton, SD.  
Parcel #13.003.400.500  
Current value: **NAA10 \$14,800/AGA \$69,440/ AGA1 \$4,000**  
Assessor’s Recommendation: **NAA10 \$14,700/AGA No Change/AGA1 \$3,500**  
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, 3-0.

A motion was made by Klimisch and seconded by Heine to approve 153 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 Heine to approve 89 applications for Disabled Veteran exemptions. All present voted aye; motion carried, 3-0.

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, 3-0.

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, **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, **Habitat for Humanity of Yankton County** 09.022.500.317 **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, **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, **Habitat for Humanity of Yankton County** 78.330.003.031, **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, 78.430.040.075 **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.

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

A motion was made by Heine 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