

YANKTON COUNTY BOARD OF EQUALIZATION
April 27, 2018

The County Board of Equalization meeting was called to order by Chairman Woods on Friday, April 27, 2018.

Roll call was taken with the following Commissioners present: Debra Bodenstedt, Raymon Epp, Don Kettering and Todd Woods; Absent: Gary Swensen.

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

The following appeals were acted upon:

Wiatt & Juliet Tesch, Tract 1 Zdenek Addn NW4 33-95-57, Lesterville, SD.

Parcel #15.033.450.100

Current value: **NACO \$17,700/NAC10 \$105,900**

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

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. Woods Abstained. All others voted aye; 3-0-1

Corey D. Highland, Highland Tract 1 16-96-55, Irene, SD.

Parcel #08.016.350.010

Current value: **NACO \$27,300/NAC10 \$92,300**

Assessor's Recommendation: **NACO No Change/NAC10 \$116,200**

A motion was made by Epp and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Rodey Waters, S344' N1465' E426' NE4 30-95-54, Volin, SD.

Parcel #03.030.100.150

Current value: **NACO \$14,700/NAC10 \$105,000**

Assessor's Recommendation: **NACO No Change/NAC10 \$120,400**

A motion was made by Kettering and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Benjamin R. Lucas, Tract 3 Lucas Addn NW4 31-96-55, Irene, SD.

Parcel #08.031.400.030

Current value: **NACO \$20,800/NAC10 \$250,000**

Assessor's Recommendation **NACO No Change/NAC10 \$286,900**

A motion was made by Kettering and seconded by Woods to accept the Assessor's valuation recommendation on the above reference property. Kettering, Woods voted aye; Epp, Bodenstedt voted nay. Motion failed 2-2. A motion was made by Epp and seconded by Bodenstedt for a valuation of \$274,500 on NAC10 Epp, Bodenstedt voted aye; Woods, Kettering voted nay. Motion failed 2-2. Motion was made by Kettering and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Dennis W. Johnson, N2 Lt 10 & All Lot 11 Blk 1 Original Town, Volin, SD.

Parcel #72.100.001.110

Current value: **NADC \$2,700/NADC2 \$17,300**

Assessor's Recommendation: **NADC No Change/NADC2 \$27,800**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Sharon R. Hart Trust, Lts 9 & 10 Blk 3 Original Town, Utica, SD.

Parcel #67.100.003.100

Current value: **NADO \$1,100/NAD10 \$30,000**

Assessor's Recommendation: **NADO No Change/ NAD10 \$40,800**

A motion was made by Kettering and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

John Sorensen, E2 SW4 & SW4 SE4 13-96-54, Yankton, SD.

Parcel #04.013.300.010

Add Omitted Property **NAA1 \$158,400**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Mike D. Sovereign, Lt 10 Blk 3 Zediker's Sub/Div 5-93-57, Yankton, SD.

Parcel #13.005.300.800

Current value: **NACO \$24,700**

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

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Henseler Asset Protection Trust, Lt A Blk 3 Bramsen Add 14-93-57, Yankton SD.

Parcel #13.014.300.070

Current value: **NACO \$79,600/NAC10 \$95,200**

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

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Henseler Asset Protection Trust, Lt B Blk 3 Bramsen Add 14-93-57, Yankton, SD.

Parcel #13.014.300.071

Current value: **NAC \$83,600/NAC1 \$1,400**

Assessor's Recommendation: **NACO \$83,600/NAC10 \$1,400 Owner Occupied**

A motion was made by Kettering and seconded by Bodenstedt to accept the Assessor's recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Henseler Asset Protection Trust, Blk 3 Exc Lots A & B & Blk 2 Bramsen Add 14-93-57, Yankton, SD.

Parcel #13.014.300.075

Current value: **NAC \$117,700**

Assessor's Recommendation: **NACO \$117,700 Owner Occupied**

A motion was made by Epp and seconded by Kettering to accept the Assessor's recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, Lts 7, 8, 9 & 10 Blk 1 Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.100.070

Current value: **NAC \$2,100**

Assessor's Recommendation: **NAC No Change**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, Lt 1-9 & 12-18 Blk 2 Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.200.010

Current value: **NAC \$4,000**

Assessor's Recommendation: **NAC No Change**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, Lts 1-10, 12, 16-18 Blk 3 Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.300.010

Current value: **NAC \$3,700**

Assessor's Recommendation: **NAC No Change**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, 1, 2, 3 & 7-12 Blk 4 Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.400.010

Current value: **NAC \$3,800**

Assessor's Recommendation: **NAC No Change**

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, Lt 2-14 Blk 5 Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.500.020

Current value: **NAC \$4,300**

Assessor's Recommendation: **NAC No Change**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, Lts 2-5, 7-10, 16-21 Blk 6 Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.600.020

Current value: **NAC \$3,900**

Assessor's Recommendation: **NAC No Change**

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, Lts 8-14 Blk 8 Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.800.080

Current value: **NAC \$3,700**

Assessor's Recommendation: **NAC No Change**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, Parcels A, B, C, D Town of Janousek 23-94-57, Yankton, SD.

Parcel #14.037.900.010

Current value: **NAC \$2,500**

Assessor's Recommendation: **NAC No Change**

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, S2 SW4 Exc. N676.5' W2277' SW4 SE4 19-94-56, Yankton, SD.

Parcel #10.019.200.110

Current value: **AGA \$100,000**

Assessor's Recommendation: **AGA \$130,857**

A motion was made by Kettering and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, E2 NW4 30-94-56, Yankton, SD.

Parcel #10.030.400.100

Current value: **AGA \$150,000**

Assessor's Recommendation: **AGA \$197,045**

A motion was made by Epp and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

David Cap, S2 NW4 24-94-57, Yankton, SD.

Parcel #14.024.400.200

Current value: **AGA \$219,462**

Assessor's Recommendation: **AGA No Change**

A motion was made by Kettering and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Kelly Graves, 1966 Liberty SN: 44212 10 X 49, Yankton, SD.

Parcel #09.017.999.333

Current value: **NACM1 \$2,200**

Assessor's Recommendation: **NACM1 No Value**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Connie F. Hines, Lt B-36 Exc Lt H-1 & S108' Lt B-37 Exc W15' Farview Heights 13-93-57, Yankton, SD.

Parcel #13.013.100.135

Current value: **NAC \$32,000/NAC1 \$154,600**

Assessor's Recommendation: **NACO \$32,000/NAC1O \$154,600 Owner Occupied**

A motion was made by Epp and seconded by Kettering to accept the Assessor's recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Chad I Lacey, Engen Tract 12A NW4 SW4 15-93-57, Yankton, SD.

Parcel #13.015.312.200

Current value: **NACO \$51,100**

Assessor's Recommendation: **NACO \$20,000**

A motion was made by Epp and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Thomas J. Langdon, Oberhelman Tract 6 15-93-57, Yankton, SD.

Parcel #13.015.250.060

Current value: **NAC \$52,900**

Assessor's Recommendation: **NACO \$52,900 Owner Occupied**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Joseph & Coreen Simonsen, Lt 1 Lyle's Add'n 22-94-55, Yankton, SD.

Parcel #06.032.300.254

Current value: **NACO \$25,000/NAC10 \$208,800**

Assessor's Recommendation: **NACO No Change/NAC10 \$193,400**

A motion was made by Epp and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Neal Keiser, W300' Lt 1 Blk 1 Zediker's S/D 5-93-57, Yankton, SD.

Parcel #13.005.300.501

Current value: **NACO \$19,500/NAC1 \$119,800**

Assessor's Recommendation: **NAC No Change/NAC1 \$80,800**

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Timothy Bonertz, Lt 8 Schwarz 2nd Add'n SE4 SE4, 4-93-56, Yankton, SD.

Parcel #09.004.200.208

Current value: **NACO \$5,000**

Assessor's Recommendation: **NACO \$2,000**

A motion was made by Kettering and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

Gary Lockman, Lt 7 Schwarz 2nd Add'n SE4 SE4 4-93-56, Yankton, SD.

Parcel #09.004.200.207

Current value: **NACO \$2,500**

Assessor's Recommendation: **NACO \$1,000**

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

T & M Storage LLC, Lt 19 Lewis & Clark Business Center N2 NE4 16-93-56, Yankton, SD.

Parcel #09.016.100.169

Current value: **NACC \$29,600/NACC2 \$211,100**

Assessor's Recommendation: **NACC No Change/NACC2 \$157,100**

A motion was made by Epp and seconded by Kettering to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried 4-0.

A motion was made by Epp and seconded by Bodenstedt to approve 116 Elderly Tax Freeze applications as recommended by the Director of Equalization. All present voted aye; motion carried 4-0.

A motion was made by Epp and seconded by Bodenstedt to approve two Paraplegic Veteran Exemption applications for a reduction of \$258,300 in total assessed value. All present voted aye; motion carried 4-0.

A motion was made by Kettering and seconded Epp to approve 41 applications for Disabled Veteran exemptions. The list included 37 renewal applications and four new applications. All present voted aye; motion carried 4-0.

A motion was made by Kettering and seconded by Epp to approve the following tax exempt properties. Exemptions are 100% unless otherwise noted: **Isaac Walton League** 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 & John A Leggett** 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 (95% 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 Evangeliske Lutherske Meldahl Menighed** 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** 05.016.400.300, **Broom Tree Farm Retreat Ministries** 07.012.100.100 (95% exempt on buildings and 100% exempt on 80 acres), 07.012.400.100 (100% 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), **Jens P & Mary Sorensen (Cemetery)** 08.022.100.011, **St. Columba Church, Mayfield** 08.034.100.010, **4030 Foundation** 10.036.110.100, 10.036.110.101, 10.036.110.040, 10.036.300.363, 10.036.300.366, 10.036.300.464, 10.036.300.465, **Lewis & Clark Mental Health Center** 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 etal (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, **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 Evangeleck 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 Church (Lesterville)** 40.300.001.050, **Harvest Independent Baptist Church** 46.700.025.010, **Mission Hill Cemetery Association (Cemetery)** 46.700.025.020, 46.700.025.055, **Lutheran Church** 46.700.025.090, **City of Volin** 72.200.013.020, **Wintz and Ray Funeral Home and 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 (89.945% exempt of Benedictine Center; 82.085% exempt of Pavillion 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, 78.065.010.110, 78.065.010.120, **Yankton Baptist Church** 78.070.001.080, **Dakota Conference Corp of Seventh-Day Adventists** 78.110.070.050, **XYZ Inc** 78.150.003.200, **Habitat for Humanity of Yankton County** 78.170.001.560, **First United Methodist Church** 78.171.002.002, **Yankton Area Progressive Growth, Inc.** 78.179.000.000 (100% Exempt), **XYZ Inc** 78.210.003.030, **Onward Yankton Inc.** 78.230.026.030, **Calvary Baptist Church** 78.235.000.055, **Habitat for Humanity of Yankton County** 78.240.094.065, **Sacred Heart Health Services** 78.245.500.015, 78.245.500.026, 78.245.500.029 (100% Taxable Hospital 100%; Hospital 100%; Medical Office 76.057%; Land 11%, **Presbyterian Church** 78.265.300.300, **Habitat for Humanity of Yankton County**, 78.330.003.031, **Riverview Park Reformed Church** 78.340.007.040, **XYZ Inc** 78.380.002.040, **Sacred Heart Catholic Church** 78.430.004.180, **Yankton Area Arts** 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** 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, **Habitat for Humanity of Yankton County** 78.460.003.170 (100% Taxable), **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, **Reformed Church in America** 78.690.004.100, **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** 78.790.012.170, **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 Church of Yankton** 78.790.048.110, **United Church of Christ** 78.790.049.050, **United Church of Christ Congregational** 78.790.049.090, **Congregational Church** 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 and 78.820.001.120, **United Methodist Church of Yankton, Inc** 78.820.002.080, **First United Methodist Church of Yankton** 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, **My Father's House** 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 (97.10% exempt), 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 (75% exempt), **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, **Yankton County Historical Society** 78.990.013.050, **Benedictine Convent of the Sacred Heart** 78.990.013.110. All present voted aye; motion carried 4-0.

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

Todd Woods

County Commission Chairman

ATTEST:

Patty Hojem, County Auditor