

YANKTON COUNTY BOARD OF EQUALIZATION
April 13, 2017

The County Board of Equalization meeting was called to order by Chairman Don Kettering at 2:25 PM on Thursday, April 13, 2017.

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

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.

The following appeals were acted upon:

Vicky Nickel, SE4 3-95-55, Irene, SD.

Parcel #07.003.200.100

Current value: **AGA \$353,250/NAA10 \$71,200/AGA1 \$39,800**

Assessor's Recommendation: **AGA \$419,494/NAA10 No Change/AGA1 No Change**

A motion was made by Woods and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

Vicky Nickel, E2 NE4 11-95-55, Irene, SD.

Parcel #07.011.100.100

Current value: **AGA \$93,500**

Assessor's Recommendation: **AGA 101,451**

A motion was made by Bodenstedt and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

Vicky Nickel, W2 NE4 11-95-55, Irene, SD.

Parcel #07.011.100.200

Current value: **AGA \$173,996**

Assessor's Recommendation: **AGA 197,996**

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

Vicky Nickel, NW4 11-95-55, Irene, SD.

Parcel #07.011.400.100

Current value: **AGA \$363,400/AGA1 \$8,000**

Assessor's Recommendation **AGA \$421,388/AGA1 No Change**

A motion was made by Woods and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

Developing the Dakotas LLC, JJ Industries Conservation Easement Tr 1 20-95-55, Irene, SD.
Parcel #07.020.500.100

Current value: **AGC \$180,360**

Assessor's Recommendation: **AGC \$241,412**

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

Developing the Dakotas LLC, JJ Industries Conservation Easement Tr 2 29-95-55, Yankton, SD.
Parcel #07.029.500.100

Current value: **AGC \$480,920**

Assessor's Recommendation: **AGC 594,306**

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 5-0.

Jeff Barkl, NE4 NW4 33-94-56, Yankton, SD.

Parcel #10.033.400.100

Current value: **AGA \$67,100**

Assessor's Recommendation: **AGA \$104,930**

A motion was made by Woods and seconded by Epp to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

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

Parcel #10.030.400.100

Current value: **AGA \$160,000**

Assessor's Recommendation: **AGA \$189,803**

A motion was made by Bodenstedt and seconded by Woods to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

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 \$125,447**

A motion was made by Epp and seconded by Woods to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

June A. Clark, NE4 NW4 Exc Lt 1 Olson's S/D 36-94-55, Yankton, SD.

Parcel #06.036.400.160

Current value: **AGA \$104,035**

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

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

Verne L. Hanson, E75' Lt 1 Blk 5 English Heights 13-93-57, Yankton, SD.

Parcel #13.013.300.505

Current value: **NACO \$22,400/NAC10 \$73,100**

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

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

Jeffrey W. Samp, Lt A Exc Tract A, SE4 SE4 15-93-57, Yankton, SD.

Parcel #13.015.200.230

Current value: **NAC \$74,200/NAC1 \$130,000**

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

A motion was made by Woods and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

Jeffrey W. Samp, Oberhelman Tract 6, 15-93-57, Yankton, SD.

Parcel #13.015.250.060

Current value: **NAC \$74,900**

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 5-0.

Diane K. Tunge, Lt 9 Blk 1 English Heights 13-93-57, Yankton, SD.

Parcel #13.013.300.085

Current value: **NACO \$32,000**

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

A motion was made by Woods and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

John R. Harper, Engen Tract 13 Ex Lts 1, 2, 3, 5, 7, 8 & Exc A portion of Lt 23 & 26 Gavins Gulch & Portion of Lts 6 & 6A Rose Briar Estates SW4 15-93-57, Yankton, SD.

Parcel #13.015.313.000

Current value: **NAC \$70,300**

Assessor's Recommendation: **NAC \$48,300**

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

John R. Harper, Engen Tract 14 Ex Lts 1-16, 18-22, 24, 25 & Part Lts 23 & 26 Gavins Gulch SW4 SE4 & SE4 SW4 15-93-57, Yankton, SD.

Parcel #13.015.314.000

Current value: **NAC \$65,100**

Assessor's Recommendation: **NAC \$43,100**

A motion was made by Epp and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

John R. Harper, Lt 18 Gavins Gulch Engen Tract 14 SW4 SE4 & SE4 SW4 15-93-57, Yankton, SD.
Parcel #13.015.300.640

Current value: **NAC \$60,800**

Assessor's Recommendation: **NAC \$41,000**

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

Paul K. Taylor Liv Trust, Lot 12 Rolling Hills Addition 15-93-57, Yankton, SD.
Parcel #13.015.400.125

Current value: **NAC \$64,100**

Assessor's Recommendation: **NAC \$4,100**

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 5-0.

Tim Floen, Lt 24 Wildwood Park 3-93-55, Yankton, SD.
Parcel #5.003.500.024

Current value: **NAC \$5,200/NAC1 \$68,400**

Assessor's Recommendation: **NAC No Change/NAC1 \$52,800**

A motion was made by Woods and seconded by Bodenstedt to accept the Assessor's valuation recommendation on the above referenced property. Bodenstedt, Woods, Kettering and Epp voted aye; Swensen voted nay; motion carried 4-1.

Lisa J. Nielsen, Mellegaards Addition in NW4 NE4 15-96-55, Yankton, SD.
Parcel #08.015.100.020

Current value: **NAC \$17,000/NAC1 \$64,600**

Assessor's Recommendation: **NAC No Change/ NAC1 \$1,200**

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 5-0.

Gregg Davis, Lt 1 O/L A Aggergaard's Addition, Irene, SD.
Parcel #37.200.001.325

Current value: **NADC \$7,200/NADC2 \$30,000**

Assessor's Recommendation: **NADC \$5,000/NADC2 No Change**

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

Gregg Davis, S208.71' Diefendorf Tr 1 & All Diefendorf Tr 4, Irene, SD.
Parcel #37.200.001.235

Current value: **NADC \$11,900/NADC2 \$26,000**

Assessor's Recommendation: **NADC \$8,300/NADC2 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 5-0.

John P Blackburn, Lt 9 Lakeview Terrace 18-93-56, Yankton, SD.

Parcel #09.018.700.109

Current value: **NADO \$61,800/NAD10 \$204,700**

Assessor's Recommendation: **NADO No Change/NAD10 \$194,300**

A motion was made by Woods and seconded by Epp 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 Woods and seconded by Bodenstedt to approve 113 Elderly Tax Freeze applications as recommended by the Director of Equalization. All present voted aye; motion carried 5-0.

A motion was made by Epp and seconded by Bodenstedt to approve two Paraplegic Veteran Exemption applications for a reduction of \$248,100 in total assessed value. All present voted aye; motion carried 5-0.

A motion was made by Bodenstedt and seconded Epp to approve 41 applications for Disabled Veteran exemptions. The list included 36 renewal applications and five new applications. All present voted aye; motion carried 5-0.

A motion was made by Woods 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 (95% exempt on buildings), **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, **Lewis & Clark Behavioral** 10.036.999.360, **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, **Congregational Church of Mission Hill** 46.700.025.020, **Mission Hill Cemetery Association (Cemetery)** 46.700.025.055, **Lutheran Church** 46.700.025.090, **ZCBJ Lodge (Utica)** 67.100.006.200, **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; 82.0850% 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 and 78.065.010.110 and 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, **First United Methodist Church** 78.171.002.002, **Yankton Area Progressive Growth, Inc.** 78.179.000.000 (100% Taxable), **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, **Presbyterian Church** 78.265.300.300, **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, 78.430.005.180, 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, **Lois Peterka CFD Abundant Life Ministries** 78.430.067.170, **Habitat for Humanity of Yankton County** 78.460.003.170, **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, 78.620.003.120, 78.620.004.120, 78.620.005.050 and 78.620.006.160, **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** 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, **First Assembly of God** 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 Yankton Area Progressive Growth** 78.980.008.020, **Yankton Area Progressive Growth** 78.980.008.100 (80% exempt), **Yankton Area Progressive Growth** 78.980.009.040, **National Field Archery Association Foundation** 78.980.017.105, 78.325.017.110, 78.980.017.114 (97.57% 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 5-0.

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

Don Kettering

County Commission Chairman

ATTEST:

Patty Hojem, County Auditor