

McPherson County Board of Commissioners
Minutes of Proceedings
October 4th, 2022

The McPherson County Board of Commissioners met in regular session on Tuesday, October 4th, 2022, in the Commissioners chambers. Chairman Kunz called the meeting to order at 9:00AM. Members' present were Rick Beilke, Sid Feickert, Delmar Metzger and Jeff Neuharth.

Feickert moved and Beilke seconded to approve the agenda of the October 4th, 2022 meeting with the addition of approval of Michael Schwinger and Ronnie Ehresman to attend the weed conference. All voted in favor. Motion carried. No conflicts of interest were declared.

Beilke moved and Neuharth seconded to approve the minutes of the September 6th and September 20th commissioners meetings. All voted in favor. Motion carried.

ADDED/INCREASED SALARIES:

Feickert moved and Beilke seconded to increase Henry Spitzer's hourly rate by \$1/hour, 6-month step pay, effective September 26th. All voted in favor. Motion carried.

SALARIES OF OFFICERS AND EMPLOYEES:

Commissioners, \$6,368.65; Auditor, \$7,191.23; Treasurer, \$7,941.23; State's Attorney, \$6,886.48; Government Building, \$4,130.00; Director of Equalization, \$10,527.90; Register of Deeds, \$7,141.23; Veteran Service Officer, \$2,519.14; Sheriff, \$9,308.81; Coroner, \$200.00; Extension, \$3,291.01; Weed, \$2,564.76; Road & Bridge/Secondary Roads, \$48,895.35; Snow Removal, \$444.32; Emergency Management, \$166.67; Eureka Joint Law, \$3,533.34; Leola Joint Law, \$4,066.46.

McPherson County's Share of the following:

Social Security and Medicare: CorTrust Bank: \$9,075.02

Insurance: American Family, \$471.11, Avera Health, \$13,638.49; Guardian Vision, \$162.01; MetLife, \$182.08; South Dakota Retirement System, \$7,094.01; Colonial Life Vision, \$66.71.

CLAIMS APPROVED:

AGC of SD INC, Hwy Supplies, \$1,200.00; Agtegra-Leola Shop, Hwy/Courthouse Supplies, \$6,599.21; Amazon, Supplies, \$325.87; Aramark, Courthouse/Hwy Supplies, \$995.60; ATT, Cellphone Service, \$483.44; Auto Value, Hwy Supplies, \$32.94; Avera LTC Pharmacy Aberdeen, Inmate Care, \$553.85; Samantha Boshard, VSO Reimb., \$145.49; Butler, Hwy Supplies, \$2,108.46; Century Business Products, Printer Contract, \$6.45; CGI LLC, Court Appointed Investigation, \$35.00; CHS Inc, Propane/Supplies, \$6,775.51; Curt's Repair, Oil Change/Metal, \$83.68; Dean Schaefer-Court Reporting, Mental Health, \$12.00; Dependable Sanitation, Utilities, \$36.00; Election Systems & Software, Election Supplies, \$832.25; Eureka City, Utilities/Bulk Water, \$86.70; Eureka Comm. Health Services, 4th Quarter, \$7,125.00; FEM, Utilities, \$352.97; Vicki Geffre, Conf Meals, \$60.00; Gene's Oil, Fuel, \$14,673.03; Sam Grabowska, Mowing, \$200.00; Brooke Graves, School Meals, \$200.00; Heartland Waste, Utilities, \$70.00; Hunter Heinrich, School Meals, \$200.00; Hollaway Bridge & Culvert INC, Hwy Supplies, \$14,285.74; Horizon Health Care Inc, Inmate Care, \$627.00; House of Glass Inc, Keys, \$33.25; Lindley Howard, Meals/Supplies, \$87.33; Dawn Jenner, Postage, \$11.90; Ken's Food Fair, Hwy Supplies, \$11.79; Kimball Midwest, Hwy Supplies, \$730.83; Anthony Kunz, Comm Miles, \$223.44; Lakeside Lumber, Hwy Supplies, \$7.59; Leola City, Utilities/Bulk Water, \$593.54; Linde Gas & Equipment INC, Hwy Supplies,

\$112.39; McPherson County Herald, Publishing, \$200.57; MDU, Utilities, \$795.72; Jordan Mehlhaff, Semi Rental, \$500.00; Menard's, Supplies, \$208.12; Delmar Metzger, Comm Miles, \$258.84; Meyers Tractor Salvage INC, Hwy Supplies, \$700.00; MARC, Courthouse Supplies, \$322.55; Northwest Blade, Publishing, \$288.61; Performance Oil, DEF, \$107.25; Pomp's Tire Service, Hwy Supplies-Tires, \$338.12; Premier Equipment, Hwy Supplies, \$2,739.55; USPS Stamp Fulfillment Services, DOE Envelopes, \$2,163.20; USPS Stamp Fulfillment Services, Aud Envelopes, \$1,443.40; USPS Stamp Fulfillment Services, Treas Envelopes, \$463.20; Quill, Supplies, \$296.44; Ramkota Hotel-Pierre, DOE School, \$980.00; RDO, Hwy Supplies, \$425.09; Dickey Rural Telephone Coop, Server Main/Backup/Service/Equip, \$2,759.64; Ron's Service Center, Oil Changes, \$150.71; Runnings Farm and Fleet, Hwy Supplies, \$10.99; Safety Benefits, Hwy Conf, \$75.00; Michael Schwingler, Weed Tour Meals & Miles, \$227.68; SD Public Health Lab, Test, \$40.00; Kris Jacobsen CLERP Admin, 4th Quarter, \$260.00; Share Corporation, Hwy Supplies, \$122.44; Shooting Sports-Sharpshooters, Clay Pigeon Reimb, \$1,000.00; Taliaferro Law Firm PC, Court Appointed Attorney, \$1,290.85; Ten-4 Grocery And Café, Supplies, \$50.26; TrueNorth Steel, Culverts, \$5,757.42; Valley Telco, Phone/Internet, \$207.95; Visa, Hwy Supplies, \$92.90; Visa, Supplies, \$762.71; Web Water, Courthouse Water, \$150.00; Tiffany Weiszhaar, Conf Meals, \$60.00; Avera Health, Dependent Insurance, \$971.80; State Treasurer, Sales/Excise Tax, \$337.65; SDACC M&P, August Fees, \$100.00; State Treasurer, Money Due to State, \$66,374.21; August Amount Remitted to Cities/Schools/Townships/Fire Districts, \$35,357.72; CorTrust Bank, Deliq. Tax, \$1,324.50.

Metzger moved and Feickert seconded to approve the forgoing claims. All voted in favor. Motion carried.

RESOLUTIONS:

RESOLUTION NUMBER 22-16 "DISCRETIONARY FORMULA PURSUANT TO SDCL 10-6-137"

WHEREAS, McPherson County, South Dakota, has previously deemed it in the best interest of the County to implement a discretionary formula for the reduced taxation of new structures and additions and partially constructed structures and additions pursuant to SDCL 10-6-137 et. seq.; and

WHEREAS, the South Dakota Legislature adopted certain changes to SDCL 10-6-137 et. seq. in the 2022 legislative session, such changes effective July 1, 2022; and

WHEREAS, McPherson County deems the continuation of a discretionary formula for reduced taxation of certain classifications of new structures and additions under the terms and provisions of the 2022 modifications to SDCL 10-6-137 et. seq. is appropriate, warranted, and worthy;

NOW, THEREFORE, BE IT RESOLVED, that the following properties shall be, and hereby are, classified for the purpose of taxation pursuant to SDCL 10-6-137 (3), (4), and (5), only.:

- 3) Any new nonresidential agricultural structure, or any addition to an existing structure, if the new structure or addition has a full and true value of ten thousand dollars or more [SDCL 10-6-137 (3)];
- 4) Any new commercial structure, or any addition to an existing structure, except a commercial residential structure as described in SDCL 10-6-137 (5), if the new structure or addition has a full and true value of thirty thousand dollars or more [SDCL 10-6-137 (4)];

- 5) Any new commercial residential structure, or addition to an existing structure, containing four or more units, if the new structure or addition has a full and true value of thirty thousand dollars or more [SDCL 10-6-137 (5)];

AND IT IS FURTHER RESOLVED, that the classifications set forth in SDCL 10-6-137 (1), (2), (6), (7) and (8) are neither adopted by, nor applied to any property within, McPherson County;

AND IT IS FURTHER RESOLVED, the following five (5) year discretionary scale formula as generally authorized by SDCL 10-6-137 will be applied to properties meeting the requirements of SDCL 10-6-137 (3) and (4), so that the assessed value to be used for tax purposes shall be adjusted as follows:

Year 1 20% Taxable, 80% Exempt;
Year 2 40% Taxable, 60% Exempt;
Year 3 60% Taxable, 40% Exempt;
Year 4 80% Taxable, 20% Exempt;
Year 5 100% Taxable, 0% Exempt;

partially constructed properties classified under SDCL 10-6-137 (3) and (4), may be valued for tax purposes, and the foregoing five (5) year discretionary scale may be applied, as of November 1, the legal assessment date, in the year construction is commenced;

AND IT IS FURTHER RESOLVED, properties classified under SDCL 10-6-137 (3), and (4), may not be valued for tax purposes at a valuation less than the assessed valuation of the property in the year preceding the beginning of construction;

AND IT IS FURTHER RESOLVED, the following seven (7) year discretionary scale formula as authorized by SDCL 10-6-137.1 will be applied to properties meeting the requirements of SDCL 10-6-137 (5) so that the assessed to be used for tax purposes shall be adjusted as follows:

Year 1 25% Taxable, 75% Exempt;
Year 2 25% Taxable, 75% Exempt;
Year 3 50% Taxable, 50% Exempt;
Year 4 50% Taxable, 50% Exempt;
Year 5 75% Taxable, 25% Exempt;
Year 6 75% Taxable, 25% Exempt;
Year 7 100% Taxable, 0% Exempt;

subject to the specific limitation set forth in SDCL 10-6-137.1 that partially constructed properties classified under SDCL 10-6-137 (5) will not be valued for tax purposes, and the foregoing seven (7) year discretionary scale will not be applied, until November 1, the legal assessment date, in the year construction is completed;

AND IT IS FURTHER RESOLVED, that during construction, properties classified under SDCL 10-6-137 (5) may not exceed the assessed value of the property in the year preceding the beginning of construction;

AND IT IS FURTHER RESOLVED, to be classified under this Resolution and receive the discretionary assessment valuation, classified properties must meet all county or city requirements for building permits and all applicable zoning requirements;

AND IT IS FURTHER RESOLVED, that owners of classified properties may choose to waive the discretionary assessment valuation provided under this Resolution and such waiver must be submitted to the McPherson County Department of Equalization in writing;

AND IT IS FURTHER RESOLVED, that pursuant to SDCL 10-4-45 renewable energy property as defined by SDCL 10-4-42 through SDCL 10-4-44 may not be classified pursuant to this Resolution and will not receive the discretionary assessment valuation provided hereunder;

AND IT IS FURTHER RESOLVED, that following the conclusion of either the five (5) year or seven (7) year period, as applicable under this Resolution, property classified hereunder shall be assessed at the same percentage as is all other property for tax purposes.

Dated this 4th day of October, 2022, at Leola, SD

ATTEST:
Lindley Howard
McPherson County Auditor

Anthony Kunz
Chairman of the Board of Commissioners

Neuharth moved for the adoption of Resolution 22-16 and Feickert seconded the foregoing motion. All voted in favor. Motion carried and Resolution 22-16 was declared duly adopted. Resolution 22-16 replaces Resolutions 20-09 and 22-11.

RESOLUTION NUMBER 22-17
“APPOINTMENT OF APPLICANT AGENT FOR THE BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES (BRIC)”

WHEREAS, McPherson County is submitting a Building Resilient Infrastructure and Communities (BRIC) Grant application to the South Dakota Office of Emergency Management and the Federal Emergency Management Agency; and

WHEREAS, McPherson County is required to appoint an Applicant Agent for the purpose of signing documents and assuring the completion of all application documents;

NOW THEREFORE BE IT RESOLVED that McPherson County appoints the Emergency Manager as the authorized Applicant Agent.

Dated this 4th day of October, 2022, at Leola, SD

ATTEST:
Lindley Howard
McPherson County Auditor

Anthony Kunz
Chairman of the Board of Commissioners

Neuharth moved for the adoption of Resolution 22-17 and Beilke seconded the foregoing motion. All voted in favor. Motion carried and Resolution 22-17 was declared duly adopted.

OTHER MATTERS DISCUSSED AND ACTION TAKEN:

Director of Equalization

Beilke moved and Metzger seconded to bypass the GIS license and agreement and provide the SD

Department of Revenue with the county's GIS parcel layer at no cost. Upon roll call vote, Kunz, Beilke, Metzger and Neuharth 'aye', Feickert 'nay'. Motion carried.

Discussion was held on resolution 22-16. Neuharth moved and Feickert seconded to remove property class number 8 as described in SDCL 10-6-137 from the presented draft resolution. All voted in favor. Motion carried.

Director Brooke Grave spoke briefly about the school attended by herself and appraiser Hunter Heinrich, the reassessment in Eureka, and zoning. The next zoning meeting is on October 13th beginning at 9am.

NECOG Alison Kiesz County Mitigation Plan Update

Alison Kiesz spoke with the board about the upcoming County Mitigation Plan update that is required. A county mitigation plan reduces risks, implements mitigation, and adds infrastructure. The current plan expires in April of 2025 and grant funds will be applied for and used to pay for the required update. Resolution 22-17 was presented. A letter of commitment, designation of applicant agent and local match acknowledgement letters were all signed by the chair.

Sheriff's Department

A letter from the Brown County Commission asking to meet about the regional jail facility was discussed. Office and interview space in Eureka and possible options were discussed.

Highway Department

Neuharth moved and Metzger seconded to approve the 3rd quarter transfer \$133,404.23 from unorganized to County road and Bridge. All voted in favor. Motion carried.

Bridge structure #45-470-175 by Wetonka has been removed and the culvert and fabric system has been installed. The increase in per hour costs for rental tractors was discussed. Spitzer will look at alternative options and other companies for 2023. Pavement is currently being marked on the country roads. Fall miscellaneous projects are being completed in between mowing and blading.

Drainage Board

At 10:30AM Beilke moved and Feickert seconded to forgo meeting as the McPherson County Drainage Commission for the month of October due to no new permits. All voted in favor. Motion carried.

Public Concerns/Comments

At 10:45AM no public concerns or comments were brought to the board.

E911

Metzger moved and Beilke seconded to set the first reading and public hearing of Ordinance 22-01, An ordinance authorizing a joint cooperative agreement for the North Central Regional 911 Center and establishing nine county positions for committee members, for November 9th at 9am. All voted in favor. Motion carried. The ordinance is available for public inspection in the Auditor's Office.

Courthouse Maintenance

Jim Wolf updated the board on the courthouse boiler schedule and the plan of completing the insulation repairs. Courthouse yard equipment was discussed, Wolf will purchase the presented package from Runnings.

Meeting Authorizations

Feickert moved and Neuharth seconded to authorize Michael Schwingler and Ronnie Ehresman to attend the fall weed conference. All voted in favor. Motion carried.

Miscellaneous Items and Reports

The following miscellaneous items and reports were reviewed and approved: Veteran's Service Officer September 2022 hours, September 2022 Register of Deeds statement of fees collected during the month, \$3,149.75, Register of Deed's Modernization and Preservation fees collected during month, \$330, Auditor's Account with the County Treasurer as of September 30th, 2022 as follows: total amount of deposits in Leola Bank, \$247,851.55; total amount of actual cash, \$998.63; total amount of checks and drafts in treasurer's possession not exceeding three days, \$13,138.74; Itemized list of all items, checks and drafts in the Treasurer's possession over three days, \$0.00; Miscellaneous cash, \$0.00; CD's, \$1,165,002.48; Super savings, \$1,588,954.27; total, \$3,015,945.67.

At 11:30AM Neuharth moved and Beilke seconded to adjourn the meeting. All voted in favor. Motion carried. The next regular meeting will be held Wednesday November 9th beginning at 9AM and Thursday December 1st beginning at 10AM.

ATTEST:

Lindley Howard

McPherson County Auditor

Anthony Kunz

Chairman of Board of Commissioners