

**COMMISSIONERS PROCEEDINGS
JULY 7, 2020**

Sanborn County Commissioners met in regular session on Tuesday, July 7, 2020, at 9:00 a.m. with Chairman Ebersdorfer presiding. Present was P. Larson, S. Larson, Ohlrogge, and Blindauer. Auditor Larson was also present. Motion by Ohlrogge, seconded by P. Larson, to approve the minutes as presented. All ayes. Motion carried.

HIGHWAY

Sheri Kogel, Administrative Assistant, met with the board. Much discussion was held on the condition of the roads. Because of the continuing moisture causing more problems which the highway crew must address and the resignation of one employee, motion by P. Larson, seconded by Blindauer, to hire outside contractors to haul gravel on county roads. All ayes. Motion carried. Motion by S. Larson, seconded by P. Larson, to supplement the budget for in the amount of \$39,622.50 for money received from selling the skid steer and the loader that was damaged by fire. Motion by Blindauer, seconded by Ohlrogge, to pay this money towards money owed on our road graders. All ayes. Motion carried.

PLATS AND EASEMENTS

Penny Farris, Director of Equalization, met with the board. Farris presented a plat for Deb McIntyre. Motion by Blindauer, seconded by Ohlrogge, to approve A Plat of Lot 1 of McIntyre's First Addition in the NE ¼ of Section 23, T 105 N, R 62 W of the 5th P.M., Sanborn County, South Dakota. All ayes. Motion carried.

Farris presented a plat for Darrell and Judy Olson. Motion by S. Larson, seconded by P. Larson, to approve A Plat of Lot 1 of Olson's First Addition in the North ½ of the SE ¼ of Section 28, T 106 N, R 60 W of the 5th P.M., Sanborn County, South Dakota. All ayes. Motion carried.

Farris presented two Conservation Easement Plats for Alt, Hansen, and Ruud. Motion by S. Larson, seconded by P. Larson, to approve a Plat of Alt-Hansen-Ruud Conservation Easement Tract 2 in the North Half of the Northeast Quarter of Section 33, Township 108 North, Range 60 West of the 5th Principal Meridian, Sanborn County, South Dakota, Containing 1,631,100 S.F. (37.44 Acres More or Less). All ayes. Motion carried. Motion by P. Larson, seconded by Ohlrogge, to approve a Plat of Alt-Hansen-Ruud Conservation Easement Tract 1 in Part of the South Half of the Southeast Quarter of Section 32, Township 108 North, Range 60 West of the 5th Principal Meridian, Sanborn County, South Dakota, containing 3,181,464 S/F/ (73.04 Acres More or Less). All ayes. Motion carried.

Farris also presented the following resolutions for the discretionary formula.

Motion by P. Larson, seconded by S. Larson, to adopt resolution 20-9. All ayes. Motion carried.

Sanborn County Resolution No. 20-9

RESOLUTION ADOPTING DISCRETIONARY FORMULA FOR NEW RESIDENTIAL CONSTRUCTION IN RE-DEVELOPMENT NEIGHBORHOOD

WHEREAS the Board of County Commissioners has, by Ordinance, designated all of Sanborn County as a re-development neighborhood pursuant to SDCL 10-6-56; and

WHEREAS the Board of County Commissioners has the authority pursuant to SDCL 10-6-35.2 (7), after notice to the municipalities of the county, to adopt a formula for reduced taxable value for residential structures constructed in redevelopment neighborhood; and

WHEREAS notice has been given to the municipalities of Woonsocket, Artesian, and Letcher that the County intends to adopt such a formula:

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Sanborn County as follows:

1. That the property specially classified pursuant to SDCL 10-6-35.2 (7) shall be valued for tax purposes as follows:
 - a. For the first tax year following commencement of construction, 20% of the assessed value shall be used for tax purposes;
 - b. For the second year following commencement of construction, 40% of the assessed value shall be used for tax purposes;
 - c. For the third year following commencement of construction, 60% of the assessed value shall be used for tax purposes;

- d. For the fourth year following commencement of construction, 80% of the assessed value shall be used for tax purposes;
 - e. For the fifth year following commencement of construction, 100% of the assessed value shall be used for tax purposes;
2. That this resolution should apply to structures that are partially constructed as of November 1, 2020, and to structures on which construction is commenced on or after November 1, 2020.

Dated this 7th day of July, 2020

Attest:
Diane Larson, Auditor

Jeff Ebersdorfer
Chairman, Sanborn County Commission

Motion by P. Larson, seconded by Ohlrogge, to adopt resolution 20-10. All ayes. Motion carried.

Sanborn County Resolution No. 20-10 Discretionary Formula SDCL 10-6-35.2

WHEREAS, the County of Sanborn, State of South Dakota has deemed it in the best interest of the County to adopt a Resolution implementing a Discretionary Formula for the reduced taxation of new structures and additions and partially constructed structures pursuant to SDCL 10-6-35.2.

NOW, THEREFORE, BE IT RESOLVED, that the following properties shall be, and hereby are, specifically classified for the purpose of taxation pursuant to SDCL § 10-6-35.2:

- ___ Any new industrial or commercial structure, or any addition, renovation, or reconstruction to an existing structure, located within a designated urban renewal area as defined in SDCL § 11-8-4, if the new structure, addition, renovation, or reconstruction has a full and true value of thirty thousand dollars or more (SDCL § 10-6-35.2(1));
- ___ Any new industrial structure, including a power generation facility, or an addition to an existing structure, if the new structure or addition has a full and true value of thirty thousand dollars or more (SDCL § 10-6-35.2(2));
- ___ 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 § 10-6-35.2(3));
- ___ 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 § 10-6-35.2(5)); or
- ___ Any commercial, industrial, or nonresidential agricultural property which increases more than ten thousand dollars in full and true value as a result of reconstruction or renovation of the structure (SDCL § 10-6-35.2(8)); and be it

FURTHER RESOLVED, that any structure classified pursuant to this Resolution shall, following construction, initially be valued for taxation purposes in the usual manner, and that value shall be referred to in this Resolution as the "Pre-Adjustment Value"; and be it

FURTHER RESOLVED, that the assessed value to be used for tax purposes of any structure classified pursuant to this Resolution shall, following construction, be calculated as follows:

- For the first tax year following construction, ___20% of the Pre-Adjustment Value;
- a. For the second tax year the following construction, _40% of the Pre-Adjustment Value;
 - b. For the third tax year following construction, ___60% of the Pre-Adjustment Value;
 - c. For the fourth tax year following construction, __80% of the Pre-Adjustment Value;
 - d. For the fifth tax year following construction, _100% of the Pre-Adjustment Value;

and be it

FURTHER RESOLVED, that the Board of County Commissioners may, if requested by the owner of any of the above described property, not apply the above formula, in which case the full assessment shall be made without application of the formula. In waiving this formula for the structure of one owner, the Board of County Commissioners is not prohibited from applying the formula for subsequent new structures by that owner; and be it

FURTHER RESOLVED, that for purpose of this Resolution, the assessed valuation during any of the five years may not be less than the assessed valuation of the property year preceding the first year of the tax years following construction; and be it

FURTHER RESOLVED, that any structure that is partially constructed on the assessment date may be valued for tax purposes pursuant to this Resolution and the valuation may not be less than the assessed valuation of the property in the year preceding the beginning of construction; and be it

FUTHER RESOLVED, that following the five-year period under this section, the property shall be assessed at the same percentage as is all other property for tax purposes.

Approved this 7th day of July, 2020

Attest: Diane Larson
Sanborn County Auditor

Sanborn County Commission
Jeff Ebersdorfer, Chairman

SUPPLEMENT BUDGET

Motion by Ohlrogge, seconded by Blindauer, to supplement the Sheriff’s budget for \$17, 875.00 for insurance money received from the wrecked vehicle. All ayes. Motion carried.

OPT OUT

Motion by Ohlrogge, seconded by P. Larson, to pass the following resolution to continue our \$350,00 opt out to use on the roads. All ayes. Motion carried.

ATTENTION TAXPAYERS:

NOTICE OF PROPERTY TAX INCREASEOF \$ 350,000

RESOLUTION FOR OPT OUT

THE GOVERNING BOARD OF Sanborn County do state that the above said board is unable to operate under the tax limitation measure currently in statute.

We therefore OPT OUT of such tax limitation in the amount of \$ 350,000 starting with calendar year 2020 taxes payable in the calendar year 2021. This opt out will be for 5 years, which will be through taxes payable in the calendar year of 2025. This action has been taken by the board and approved by at least two-thirds vote of the board.

This decision may be referred to a vote of the people upon a petition signed by at least five percent of the registered voters in the district and filed with the governing body within twenty days of the first publication of this decision.

Unless this action is referred to a vote of the people and reversed by such vote, this resolution authorizes the county auditor to spread an excess levy to raise tax dollars in the above stated amount.

Signed Jeff Ebersdorfer, Board Chairman

Steve Larson, Board Member

Paul Larson, Board Member

Gary Blindauer, Board Member

Ray Ohlrogge, Board Member

CARES ACT

Auditor Larson presented Resolution 20-11 to receive funds for the county from the CARES ACT Fund. Motion by Ohlrogge, seconded by Blindauer, to adopt the resolution. All ayes. Motion carried.

Sanborn County Resolution Number 20-11

A RESOLUTION AUTHORIZING THE EXECUTION OF CONTRACTUAL DOCUMENTS WITH THE STATE OF SOUTH DAKOTA FOR THE RECEIPT OF CARES ACT FUNDS TO ADDRESS THE COVID-19 PUBLIC HEALTH CRISIS

WHEREAS, pursuant to section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020) (the “CARES Act”), the State of South Dakota has received federal funds that may only be used to cover costs that: (a) are necessary expenditures

incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (b) were not accounted for in the budget most recently approved as of March 27, 2020, for the State of South Dakota; and (c) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020; and

WHEREAS, Sanborn County acknowledges that the State of South Dakota, in its sole discretion, may retain full use of these funds for the purposes delineated in the CARES Act; and

WHEREAS, Sanborn County acknowledges that in order to provide financial assistance to counties and municipalities in South Dakota, the State of South Dakota, in its sole discretion, may allocate CARES Act funds Act on a statewide basis to reimburse counties and municipalities as delineated herein; and

WHEREAS, Sanborn County seeks funding to reimburse eligible expenditures incurred due to the public health emergency with respect to COVID-19; and

WHEREAS, Sanborn County acknowledges that any request for reimbursement of expenditures will only be for expenditures that were not accounted for in the budget for Sanborn County most recently approved as of March 27, 2020; and

WHEREAS, Sanborn County acknowledges that it will only seek reimbursement for costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020;

NOW, THEREFORE BE IT RESOLVED by the County Commission of Sanborn County that the chairman of the Sanborn County Commission may execute any and all documents as required by the State in order to receive CARES Act funds.

It is further

RESOLVED that any request for reimbursement will be only for those costs authorized by the State that: (1) Are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) Were not accounted for in the County budget most recently approved as of March 27, 2020; and (3) Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

It is further

RESOLVED that the County will not request reimbursement from the State under the CARES Act for costs for which the County previously received reimbursement, or for which the County has a reimbursement request pending before another source.

Approved and adopted this 7th day of July, 2020.

ATTEST: Diane Larson
Auditor

Jeffrey Ebersdorfer
Sanborn Commission Chairman
Sanborn County, South Dakota

DISTRICT III

Motion by Blindauer, seconded by P. Larson, to extend our Joint Cooperative Agreement with District III Association of Local Governments for the program year of January 1 through December 31, 2021 and to provide \$11,275.00 for financial support. All ayes. Motion carried.

OPEN COURTHOUSE

Discussion was held on opening the courthouse to public traffic. The consensus was to open on Wednesday, July 8th. Hand sanitizer and social distancing will be required and masks are recommended and would be appreciated. Drivers licensing will be available only for Sanborn County residents by appointment. Motion by P. Larson, seconded by Blindauer, to open the courthouse on July 8th. All ayes. Motion carried.

REPORTS & BILLS

Auditor & Treasurer in all accounts	\$4,500,318.13
Register of Deeds	\$ 5,101.00

Motion by Blindauer, seconded by Ohlrogge, to pay the following bills. All ayes. Motion carried.

HRMC	Wage Garnish	305.97
First National Bank SD	Tax Liability	2316.42
SD Crime Victims Comp Fund	Chua Lien	17.27
Avera Health Plan	Health Insurance	\$20,546.10
AFLAC	Insurance	\$1,121.76
AFLAC	Insurance	\$205.58
SD Retirement	Retirement	\$7,975.06
SD Retirement	Retirement	\$46.13
Small Business	Insurance	\$51.00
Sanborn County Treasurer	Real Estate Taxes	\$525.11
Sun Life Financial	Insurance	\$69.52
VSP	Insurance	\$180.51
EMC National Life Company	Insurance	\$374.20
Colonial Life	Insurance	\$391.56
Colonial Life	Insurance	\$18.86
First National Bank SD	Tax Liability	\$13,006.83
EMC National Life Company	Insurance	\$47.17
Grand Jury Witnesses	Wages	\$90.24
Sanborn County Treasurer	Real Estate Taxes	\$4,705.27
HRMC	Wage Garnishment	\$305.97
First National Bank SD	Tax Liability	\$2,271.43
Grand Jury	Wages	\$475.60
A-Ox Welding	Cylinders	\$41.04
Ameripride Services	Mats, Mops, Towels	\$234.08
AT&T Mobility	Air Cards/Cell Phone	\$238.44
Rita Baszler	Blood Tests	\$240.00
Beadle County Sheriff	Prisoner Care	\$400.00
Brooks Oil Company	Fuel	\$2,329.52
Brosz Engineering	Hydraulic Services	\$10,357.50
Butler Machinery	Payment on 2019 Cat	\$63,461.66
Central Electric Cooperative	Electricity	\$108.51
Commercial Asphalt	Patch Repairs	\$203,069.60
Dakota Counseling/Stepping Stone	Quarterly Support	\$625.00

Dakota Two Way	Supplies	\$35.50
Davison County Sheriff Office	Prisoner Care	\$190.00
Detco Industries Inc	Supplies	\$3,183.80
DS Solutions Inc	Election Supplies	\$192.50
Electrical Engineering	Repair Generator	\$510.00
Eternal Security Products LLC	Supplies	\$427.76
Express 2	Supplies	\$191.85
Express Stop	Fuel	\$17.74
Farnams Genuine Parts	Freight/Supplies	\$1,172.55
Fed Ex	Shipping Fees	\$28.00
First National Bank Omaha	Supplies	\$209.95
Douglas E Flowers Jr	Repair AC on Trucks	\$293.49
Growmark Inc	Supplies	\$882.20
KO's	Supplies	\$723.80
Larson & Nipe	Office Expenses	\$1,250.00
Local Lumber Co	Supplies	\$596.21
Mac's Hardware	Supplies	\$39.98
McLeod's Printing	Supplies	\$508.36
Michael Johnson Construct LLC	Crushed Rock	\$9,703.88
Miller Gravel	Small Rock	\$4,081.20
Miner County Auditor	E-911 Services	\$6,250.00
Office Peeps	Supplies	\$803.45
Productivity Plus Account	Supplies	\$766.62
Pseco	Skid Plate	\$262.92
Runnings	Supplies	\$310.45
Sanborn Co Ambulance	Meals	\$20.06
Santel	Phone & Internet	\$1,073.39
Dean Schaefer Court Reporting	Mental Illness	\$75.00
SD Dept of Transportation	20% Share	\$10,915.95
Travis Coulthard	Repairs	\$55.67
Tech Solutions	Tech Support	\$3,040.00
True North Steel	Supplies	\$4,751.04
Verizon	Cell Phone	\$40.01
Vern Eide Ford, Lincoln, Mercury	Supplies	\$348.61

Waste Management	Garbage	\$192.00
Woonsocket City	Water/Sewer	\$92.99
Xcel Energy	Electricity	\$41.94
Yankton County Sheriff's Office	Mental Illness Hearing	\$146.75

June payroll before deductions:

Commissioners	\$3,125.00
Auditor	\$5,540.77
Treasurer	\$5,660.77
States Attorney	\$3,879.84
Courthouse	\$3,645.14
Assessor	\$5,936.10
Register of Deeds	\$5,336.12
Sheriff	\$12,629.86
Public Welfare	\$927.93
County Nurse	\$1,161.60
Ambulance	\$1,280.00
Extension Office	\$1,675.85
Weed	\$3,695.27
Planning and Zoning Zone	\$450.00
Road and Bridge	\$25,522.19
E-911	\$60.50
Emergency Management	\$553.06

SURPLUS PROPERTY

Motion by P. Larson, seconded by Ohlrogge, to sell the lawn tractor for high bid of \$3,300.00 to Curt Anderson. All Ayes. Motion carried.

Motion by P. Larson, seconded by Ohlrogge, to adjourn the meeting. All ayes. Motion carried. The next regularly scheduled meeting will be held on Tuesday July 21, 2020.

Diane Larson

Jeff Ebersdorfer

Sanborn County Auditor

Chairman of the Board, Sanborn County