

**Unapproved**  
**MARSHALL COUNTY COMMISSION MEETING**  
**Britton, South Dakota**

The Board of County Commissioners met in regular session at 9:00 a.m. on August 9, 2022 in the Commissioner Meeting room and via Zoom video conference. Members present were Medhaug, Schuller, Luttrell, Jones, and Knebel. Commissioner Medhaug presided. The meeting was open to the public and was offered via Zoom on computer and conference call. The chairman called the meeting to order and the Pledge of Allegiance was recited by everyone in attendance. Sandy Dinger, Kalissa Stelzer and Shelby Thompson were present for portions of the meeting via zoom.

**AGENDA:**

Schuller moved, Jones seconded to approve the agenda for August 9, 2022. All members voted aye.

**MINUTES:**

Knebel moved, Luttrell seconded to approve the minutes for July 19, 2022. All members voted aye.

**CLAIMS:**

Jones moved, Knebel seconded to approve and pay the following claims. All members voted aye. PAYROLL by department: July 21, 2022: Commissioners 1495.60; Auditor 3428.09; Treasurer 4158.01; States Attorney 2033.85; Courthouse 2761.30; Director 4576.35; Register 3252.72; VSO 725.01; Sheriff 15471.03; Welfare 499.34; Nurse 598.13; Extension 933.08; Weed 1489.11; Zoning 2501.20; Highway 11460.70; E911 8404.53; Emergency Management 563.13;

EMPLOYER FICA & MEDICARE: First Savings Bank 4778.79

EMPLOYER SOUTH DAKOTA RETIREMENT SYSTEM: 3802.49

PAYROLL by department: August 4, 2022: Commissioners 1495.60; Auditor 3462.54; Treasurer 4158.00; States Attorney 2071.35; Courthouse 2979.91; Director 4576.34; Register 3248.26; VSO 725.01; Sheriff 15154.98; Welfare 499.34; Nurse 612.48; Ambulance 8406.58; Extension 918.72; Weed 1327.03; Zoning 1861.20; Highway 12854.78; E911 8097.91; Emergency Management 563.13;

EMPLOYER FICA & MEDICARE: First Savings Bank 5303.30

EMPLOYER SOUTH DAKOTA RETIREMENT SYSTEM: 3842.50

A & B BUSINESS INC SOLUTIO	37.02
ADAM OKROI	27.30
AMERICAN NEWS	234.00
ANESTHESIOLOGY ASSOCIATES,	255.10
ARAMARK	9.01
AVERA MEDICAL GROUP RADIOL	887.48
AVERA OCCUPATIONAL MEDICIN	94.00
BIEL, MEGAN	3,000.00
BRITTON CITY WATER DEPT	296.27
BROWN COUNTY JAIL	2,720.00
BROWN COUNTY SHERIFF'S DEP	4.00

BUTLER MACHINERY CO	820.28
CARLSON CRUSHING & EXCAVAT	21,237.80
CENEX FLEETCARD	582.27
CENTURYLINK	108.63
CLIFF'S ONE STOP	10.68
COLE PAPERS INC	60.50
CUSTOM INSTALLATION SOLUTI	1,217.50
D&J VIG FAMILY FARM INC	400.00
DAKOTA FLUID POWER INC	190.57
DAY COUNTY SHERIFF'S OFFIC	4,950.00
DOUG MEDHAUG	74.88
EDEN OIL	18,500.00
ELECTION SYSTEMS & SOFTWARE	98.80
EXPETEC TECHNOLOGY SERVICE	269.00
FULL CIRCLE AG	55.99
GRAND JURY	729.60
HH DESIGN	86.00
HOFLAND, DUSTIN	182.12
HOLLAND BROS OIL COMPANY	264.92
HOLLAND NAPA AUTO PARTS	424.37
I & S GROUP, INC.	4,000.00
KENS FOOD FAIR	23.56
KEVIN JONES	16.38
KLEIN'S	23.34
LAKE REGION ELECTRIC	392.58
LANGFORD TOWN	197.35
LERON KNEBEL	64.35
LYNDA LUTTRELL	42.12
MARCO INC	349.73
MARCO TECHNOLOGIES LLC	168.86
MARSHALL COUNTY HEALTHCARE	204.58
MARSHALL COUNTY JOURNAL	284.66
MENARDS/ ABERDEEN	165.09
MEYER HARDWARE HANK	266.54
MICROFILM IMAGING SYSTEMS	80.00
MIKES HEATING & COOLING CO	239.69
MINN KOTA COMMUNICATIONS I	396.00
NORTHSIDE IMP LLC	13,440.72
OTTER TAIL POWER COMPANY	1,796.58
PCC INC	629.96
PREMIER SPECIALTY VEHICLIE	47.54
QUALITY QUICK PRINT	728.50
QUARVE DRUG	9.52

QUILL CORPORATION	679.43
RAPKOCH LAW, PROFF L.L.C.	3,788.17
RC TECHNOLOGIES	309.84
SATELLITE TRACKING OF PEOP	100.75
SD DEPT OF REVENUE MOTOR V	24.20
SD PUBLIC HEALTH LABORATOR	445.00
SIOUX FALLS SPECIALTY HOSP	2,600.97
TANNER SCHIFERL	60.70
TRAVELODGE INN & SUITES DE	480.00
TRI STATE WATER, INC.	123.70
VENTURE COMMUNICATIONS	405.23
VERIZON WIRELESS	898.83
WOLFCOM ENTERPRISES	105.00

**PUBLIC COMMENT:**

No one was present to make public comment.

**HIGHWAY:**

Dustin Hofland, Highway Superintendent met with the board and Sandy Dinger, Highway Secretary met via zoom to discuss Highway business. Barry Braaten was hired effective August 1, 2022 as a Highway Maintenance worker at a rate of \$15.50/hour. The crack seal projects on County Road 4AC, 9AN and 7AN and are set to start soon. Bid letting for project BRO 8046(00)20-1, PCN 07TY Structure number 46-141-000 has been set for 9:30 am on September 6, 2022. Knebel moved, Schuller seconded to authorize the chair to sign a Right-of-way certificate for the BIG Bridge removal project BRO 8046(06) PCN 08NM of 46-090-198. All members voted aye. Luttrell moved, Schuller seconded to authorize the chair to sign a Utilities Certificate also for 46-090-198. All members voted aye. Jones moved, Schuller seconded to authorize the chair to sign the letting authorization. All members voted aye.

Luttrell moved, Schuller seconded to approve an approach permit for David Geyer. All members voted aye.

Jones moved, Schuller seconded to approve an approach permit for Dan Anderson. All members voted aye.

Knebel moved, Jones seconded to approve a Boring Permit for Northern Valley Communications (16AW/13G/11G). All members voted aye.

The board reviewed budget reports for May-July prepared by Dinger.

**FUEL QUOTES:**

Sandy Dinger received the following quotes for #2 diesel for the Britton shop on July 26: DaMar Elevator \$4.62, Eden Oil \$4.00, Full Circle Ag \$4.132. Diesel fuel was delivered to the Britton shop by Eden Oil.

Sandy Dinger received the following quotes for unleaded gasoline on July 26 for the Britton shop: Damar Elevator \$4.09; Eden Oil \$3.25; Full Circle Ag \$3.257. Gasoline was delivered to the Britton shop by Eden Oil.

**DISCRETIONARY FORMULA:**

Kassi Jones, Director of Equalization met with the board to discuss legislative changes to the discretionary formula allowances causing Marshall County to revise its formula. Legislature has set separate rules for commercial apartment buildings, so Marshall County needs to separate them from the rest of the discretionary. Also, the law numbers governing discretionary have changed, so the original discretionary needs to be passed with the new laws cited.

Schuller moved, Luttrell seconded to pass the following resolution:

**Marshall County Resolution  
Discretionary Formula SDCL 10-6-137**

WHEREAS, the County of Marshall, 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 10-6-137.

NOW, THEREFORE, BE IT RESOLVED, that the following properties shall be, and hereby are, specifically classified for the purpose of taxation pursuant to SDCL § 10-6-137:

\_\_\_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 § 10-6-137(2));

\_\_\_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));

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;  
For the second tax year the following construction, 40 % of the Pre-Adjustment Value;  
For the third tax year following construction, 60 % of the Pre-Adjustment Value;  
For the fourth tax year following construction, 80 % of the Pre-Adjustment Value;  
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 9th day of August, 2022. All members voted aye.

Schuller moved, Luttrell seconded to pass the following resolution:

**Marshall County Resolution  
Discretionary Formula SDCL 10-6-137**

WHEREAS, the County of Marshall, 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 10-6-137.

NOW, THEREFORE, BE IT RESOLVED, that the following properties shall be, and hereby are, specifically classified for the purpose of taxation pursuant to SDCL § 10-6-137(5), (6), and (7):

— 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));

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 10-6-137(5) be calculated at a no more than twenty-five percent in the first or second year, no more than fifty percent in the third or fourth

year, no more than seventy-five percent in the fifth or sixth year, and one hundred percent in the seventh year; 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, 25% of the Pre-Adjustment Value;  
For the second tax year the following construction, 25% of the Pre-Adjustment Value;  
For the third tax year following construction, 50% of the Pre-Adjustment Value;  
For the fourth tax year following construction, 50% of the Pre-Adjustment Value;  
For the fifth tax year following construction, 75% of the Pre-Adjustment Value;  
For the sixth tax year following construction, 75% of the Pre-Adjustment Value;  
For the seventh 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 seven 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

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

Approved this 9<sup>th</sup> day of August, 2022. All members voted aye.

**COURTHOUSE PROJECT:**

Josh Muckenhirn, ISG met with the board via Zoom to discuss the Courthouse project. The board reviewed the cost of adding an addition to the current courthouse vs. purchasing the former Norstar building and renovating it while still adding an elevator to the current courthouse and found the cost difference to be fairly minimal. 4 of the 5 Commissioners agreed that adding on to the current courthouse is the better option.

Muckenhirn will work with Auditor Biel to set Community meeting dates to inform the public of the plans and get public input on the project.

**PROVISIONAL BUDGET:**

The board discussed the provisional budget and prepared it for publication.

**PAPER SERVICE:**

Schuller moved, Knebel seconded to authorize the chair to sign a certificate of service for notification of court proceedings on a property that Marshall County has a taxing interest in. All members voted aye.

**PAY RAISE:**

Per a 1-year review, Knebel moved, Medhaug seconded to authorize a pay raise from \$60,375.12 to \$62,375.12 for Sheriff Sam Swanson effective July 31. All members voted aye.

**TRAVEL:**

Luttrell moved, Knebel seconded to authorize the following travel expenses: Dave Daberkow to Aberdeen August 10 for a Regional Aging Council meeting and to Claire City August 20 for a Veteran's bridge dedication; Logan Roehr to Aberdeen July 27 for ICS 400 class. All members voted aye.

**AUTOMATIC SUPPLEMENT:**

Luttrell moved, Schuller seconded to automatic supplement a \$500 grant received by the Sheriff's office to the Sheriff budget. All members voted aye.

**ADJOURN:**

Knebel moved, Schuller seconded to adjourn. All members voted aye.

**ATTEST:**

\_\_\_\_\_  
Doug Medhaug, Chairman

\_\_\_\_\_  
Megan Biel, Auditor

Published once at the total approximate cost of\_\_\_\_\_.