

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

The Board of County Commissioners met in regular session at 9:00 a.m. on April 21, 2026 at the Marshall County Courthouse. Members present were Schuller, Bender, Kilker, Medhaug, and Luttrell. Commissioner Schuller presided. The meeting was open to the public. The Pledge of Allegiance was recited by everyone in attendance.

AGENDA:

Bender moved, Luttrell seconded to approve the agenda for April 21, 2026. All members voted aye.

MINUTES:

Kilker moved, Luttrell seconded to approve the minutes for April 7, 2026. All members voted aye.

CLAIMS:

Medhaug moved, Kilker seconded to approve and pay the following claims. All members voted aye. PAYROLL by department: April 9, 2026 Commissioners 2599.35; Auditor 5575.00; Treasurer 5075.46; States Attorney 2361.79; Courthouse 2217.69; Director 6274.85; Register 4517.01; VSO 901.29; Community Building 282.13; Sheriff 20438.84; Welfare 620.77; Nurse 362.80; Ambulance 10275.12; Extension 1790.40; Weed 1067.64; Zoning 2313.81; Highway 20215.77; E911 11553.79; Emergency Management 1141.38; WELLMARK: 24972.39; DELTA DENTAL: 713.70; THE STANDARD 358.40; COLONIAL LIFE: 73.30;

EMPLOYER FICA & MEDICARE: First Savings Bank 7256.68

EMPLOYER SOUTH DAKOTA RETIREMENT SYSTEM: 5412.50

ALCOHOL MONITORING SYSTEMS	105.85
AMAZON CAPITAL SERVICES	1,072.10
BOB BARKER COMPANY INC	88.75
BRITTON CITY WATER DEPT	62.42
CARLSON HARDWARE HANK	192.10
CENEX FLEETCARD	645.65
CENTURY LINK	272.20
COLE PAPERS INC	121.16
COMMUNITY TRANSIT WATERTOW	12.00
CORNWELL DRUG	15.00
D PROPERTIES	2,100.00
DAKOTA MAILING & SHIPPING	182.13
DAY COUNTY SHERIFF'S OFFIC	3,975.00
DEENA HEITMANN	78.00
DELANEY NIELSEN SANNES PC	405.00
EAST RIVER PSYCHOLOGICAL S	2,500.00
EDEN LUMBER COMPANY	13.98

ELAN FINANCIAL SERVICES	904.18
ERICKSON AND SON LLC	186.12
EXPETEC TECHNOLOGY SERVICE	281.11
FULL CIRCLE AG	971.23
HIWAY SERVICE POLARIS LLC	109.98
HOFLAND, DUSTIN	612.00
HOLLAND BROS OIL COMPANY	958.31
HOLLAND NAPA AUTO PARTS	174.89
IMEG CONSULTANTS CORP	2,539.70
KEN'S FOOD FAIR	129.67
LAKE REGION ELECTRIC	746.79
LANGFORD TOWN	220.86
LINDA HAALAND	355.00
MARCO INC	251.58
MARSHALL COUNTY HEALTHCARE	14.59
MATTHEW BENDER & CO., INC.	391.29
MICROFILM IMAGING SYSTEMS	80.00
MINN KOTA COMMUNICATIONS I	4,968.00
OTTER TAIL POWER COMPANY	206.49
PHARMCHEM, INC.	49.95
QUILL CORPORATION	31.80
RAPKOCH LAW, PROFF L.L.C.	35.00
ROAD GROOM MANUFACTURING	4,691.46
ROBERTS COUNTY SHERIFF'S O	120.00
ROSE KRAFT	50.00
SAFETY SERVICE, INC	355.00
SANDERS SEW N VAC INC	213.09
SANFORD	128.00
SD COUNTIES	2,783.00
SD DEPT OF HEALTH - ORHES	12.00
SD PUBLIC HEALTH LABORATOR	320.00
SIGN SOLUTIONS USA	879.85
STEINLEY REAL ESTATE APPRA	200.00
T-MOBILE	923.79
THOMSON REUTERS - WEST	192.77
TRI STATE WATER, INC.	101.35
TRIPP CO DIRECTOR OF EQUAL	110.00
TWOTREES TECHNOLOGIES	62.00
TYLER TECHNOLOGIES	4,223.87
VENTURE COMMUNICATIONS	2,264.76
VESTIS	38.50
WERNER AUTOMOTIVE LLC	196.56

PUBLIC COMMENT:

No one was present to make public comment.

HIGHWAY:

Dustin Hofland, Highway Superintendent met with the board to discuss Highway business. Paul Stahl and Jacob Waldner, Westwood Colony were present to request that something be done on 104th St for the two miles to the colony. They would like to know what needs to be done to have this portion paved. Hofland mentioned that he is looking into applying for a federal grant for this and other areas next year. The board also asked that he look into the Agri-Business grant through the SD DOT. Kilker moved, Medhaug seconded to accept the bid from Bituminous Paving for \$1,178,297.10 for Chip Seal projects this year with the knowledge that change orders can be issued if the County chooses to only do patching on some roads instead of chip seal. All members voted aye. Ryan Patterson spoke with the Army Corps of Engineers regarding bridge 46-130-109 2 miles East and 1 South of Britton. Patterson was told that the Township could abandon the structure and that portion of the road, which would remove that bridge from the federally inspected structures and would allow it to be replaced as the Township sees fit.

FUEL QUOTES:

Highway Secretary Shari Schock received the following quotes for gasoline for the Britton shop on April 8: DaMar Elevator \$3.42, Eden Oil \$3.25, Full Circle Ag \$3.50, Holland Bros \$3.59, Farmers Union-Ferney \$3.56. Eden Oil delivered gasoline to the Britton shop.

Schock received the following quotes for #2 diesel for the Langford shop on April 9: Eden Oil \$4.19, Full Circle Ag \$4.24, Holland Bros \$3.93, Farmers Union-Ferney \$4.39. Diesel fuel was delivered to the Langford shop by Holland Bros.

Schock received the following quotes for #2 diesel for the Eden shop on April 15: Eden Oil \$4.18, Full Circle Ag \$4.21, Holland Bros \$4.20, Farmers Union-Ferney \$4.28. Diesel fuel was delivered to the Eden shop by Eden Oil.

SPECIAL LIQUOR LICENSE:

Kilker moved, Luttrell seconded to approve a special one-day liquor license for the Britton Shrine Club to serve alcohol at a wedding at Fort Sisseton June 13. All members voted aye.

VETERAN'S SERVICE OFFICER:

Dave Daberkow, Veteran's Service Officer met with the board to present his quarterly report. The Veteran's Service office has moved into a larger office in the same area of the Community Building. This will allow him to meet with families much easier and more comfortably.

SURPLUS:

Bender moved, Kilker seconded to declare surplus for disposal a small desk and typewriter previously used in the Veteran's Service Office. These are available to anyone interested on a first come first serve basis. All members voted aye.

RECESS:

The board recessed out of regular session to enter into Board of Equalization.

CONSOLIDATED BOARD-LANGFORD:

Jason Bender, Andrea Kilker, Doug Medhaug, and Brandon Alberts were present as members of the Consolidated Board of Equalization of Marshall County, Langford Town and Langford School. Member Orrie Jesz was absent. Oaths were taken by members present. Bender moved, Kilker seconded to approve the Langford Town assessment book. All members present voted aye. Bender moved, Medhaug seconded to adjourn the meeting of the Consolidated Board of Marshall County, Langford Town and Langford School. All members present voted aye.

CONSOLIDATED BOARD-BRITTON:

Matt Schuller, Lynda Luttrell, Jason Bender, Angela Grupe and Lindsey Kimber were present as members of the Consolidated Board of Equalization of Marshall County, Britton City and Britton School. Oaths were taken by all members. Schuller moved, Kimber seconded to approve the Britton City assessment book with 2 appeal changes: Timothy Dahme, parcel 01.01.40.0004, assessor's value \$309,621, revised County Board value \$290,586 Reason: Structures were values higher than comparable properties. Jared Holland Family Trust, parcel 01.02.31.0012, assessor's value \$117,587, revised County Board value \$59,826 Reason: Lowered value to be more consistent with other commercial values, added a functional obsolescence for layout. All members voted aye. Medhaug moved, Bender seconded to adjourn the meeting of the Consolidated Board of Marshall County, Britton City and Britton School. All members voted aye.

EQUALIZATION:

The County Board of Equalization met to hold their annual equalization meeting. Present were Commissioners Medhaug, Kilker, Bender, Luttrell, and Schuller and Director of Equalization Katrina Johnson. Chairman Schuller called to order the County Board of Equalization and oaths of office were completed.

APPEAL:

Johnson presented an appeal on the house value on parcel 25.55.37.L904. The assessor's value was \$971,945, but after reviewing and comparing to neighboring houses the DOE recommended value is \$770,410. Medhaug moved, Kilker seconded to approve the Director of Equalization's recommended value. All members voted aye.

CORRECTIONS:

Kilker moved, Luttrell seconded to approve the following corrections to the assessment book: Parcel 01.02.12.0003 Assessed value: \$143,235.00, revised County Board value \$143,230 Reason: human error; Parcel 05.01.05.0001 Assessed value \$2,704.00, revised County Board value \$20,074.00 Reason: human error; Parcel 36.58.35.2750 Assessed value \$42,314.00, revised County Board value \$24,815.00 Reason: Grain bins have been removed. Parcel 35.57.15.4750 Assessed value \$327,580, revised County Board value \$328,072 Reason: human error. All members voted aye.

RENEWABLE ENERGY CREDITS:

The Director of Equalization informed the board that there were no new renewable energy credit applications. Total credits for 2026 were \$57,734.

DISABLED VETERAN EXEMPTION:

Medhaug moved, Bender seconded to instruct the Director of Equalization to reduce values on all properties qualifying for Veteran exemption. One new exemption was given. All members voted aye.

ASSESSMENT FREEZE: Disabled and Senior Citizens

Kilker moved, Luttrell seconded to instruct the Director of Equalization to reduce values on all properties qualifying for assessment freeze for Elderly and Disabled. Total exemption is in the amount of \$3,304,872. Taxable base years are \$1,528,516. All members voted aye.

FLOODED AG LAND EXEMPTION:

Bender moved, Kilker seconded to approve a total reduction of \$2,583,857 for flooded ag land. All members voted aye.

TAX EXEMPT PROPERTY:

Bender moved, Kilker seconded to approve the list of tax-exempt property. All members voted aye. A complete list is on file at the office of the Director of Equalization and can be requested during regular office hours.

OWNER OCCUPIED STATUS:

Kilker moved, Bender seconded to approve changing status to owner occupied for 2 applications received after assessment notices were sent out. All members voted aye.

ADJOURNMENT:

Kilker moved, Medhaug seconded to adjourn as County Board of Equalization and enter into regular session. All members voted aye.

PERFORMANCE OF DUTIES:

The board met with Katrina Johnson in reference to the performance of her duties as Director of Equalization pursuant to SDCL 10-3-14.

EXECUTIVE SESSION:

Medhaug moved, Bender seconded to enter into executive session pursuant to SDCL 1-25-22 (1) to discuss personnel issues at 11:00 am. All members voted aye. The chairman called the board out of executive session at 11:31 am. No action was taken.

EXECUTIVE SESSION:

Medhaug moved, Kilker seconded to enter into executive session pursuant to SDCL 1-25-22 (4) to discuss contract negotiations at 11:32 am. All members voted aye. The chairman called the board out of executive session at 11:58 am. No action was taken.

FINANCIAL REPORT:

County Auditor Megan Biel presented the following report showing the financial condition of the County Treasurer's office as of the close of business March 31, 2026 FSB \$1,693,611.46 CDs/Money Market/SDFIT \$4,307,008.30. Cash \$1,050.00. Total \$6,001,669.76. The amounts above include amounts held for others including schools, towns, townships, etc.

RESIGNATIONS:

The board accepted resignations from Ginger Olson, Deputy Treasurer and Bailee Yule, E911 Dispatcher, effective April 23.

ADJOURN:

Kilker moved, Medhaug seconded to adjourn. All members voted aye.

ATTEST:

Matthew Schuller, Chairman

Megan Biel, Auditor

Published once at the total approximate cost of _____.