

Douglas County Commissioner Meeting Minutes
April 8, 2025

PURSUANT TO ADJOURNMENT The Board of County Commissioners met at the Douglas County Courthouse in Armour, SD at 9:00 a.m. on Tuesday, April 8, 2025. Members present were Dan Koedam, Marlin Maas, Lori Sparks, Jerod Star and Jim Werkmeister. Also present were Auditor Phyllis Barker, and Director of Equalization, Jessica Goehring. The Pledge of Allegiance was recited. A motion was made by Star and seconded by Maas to adopt the agenda. All members voted in favor of this action; motion carried.

BOARD OF EQUALIZATION

A motion was made by Koedam and seconded by Werkmeister to recess as the Douglas County Board of Commissioners and convene as the Board of Equalization for 2025. All members voted in favor of this action; motion carried. Members signed an Oath of Office and reviewed their duties as stated on the distributed exhibit supplied by the Director of Equalization per SDCL 10-11-25. Goehring distributed information regarding all changes that have occurred over the past year, listing them by townships and cities.

A motion was made by Koedam and seconded by Werkmeister to remove the value on record #1772 for taxes payable 2026 due to the property being taken for tax deed and put into the County's name at time of assessment. All members voted in favor of this action; motion carried.

Goehring explained a couple of clerical errors that had been made. A motion was made by Maas and seconded by Star authorizing the Director of Equalization to correct the clerical errors on Parcel #2578 and #4351. All members voted in favor of this action; motion carried.

Gary Maas, Pastor of Harrison Community Church, met with the Board to discuss the old parsonage. Discussion was held. A motion was made by Koedam and seconded by Star to leave the parsonage as a tax-exempt property due to the church still utilizing the property. With Maas abstaining, all other members voted in favor of this action; motion carried.

Goehring reported there were 39 Applications for Continuing Property Tax Exempt Status (Per SDCL 10-4-19).

There was *one* new Application for Property Exempt Status (per SDCL 10-4-15) resulting in the following motion:

A motion was made by Koedam and seconded by Werkmeister authorizing the removal of the lot value of \$18,655 for the new Harrison Community Church due to the organization being tax exempt. With Maas abstaining, all other members voted in favor of this action; motion carried.

There were *five* renewable energy system credit (Geothermal) applications for 2025 resulting in a \$304,769.00 loss in valuation.

23 elderly assessment freeze applications for 2025 resulted in a loss of \$892,057.00 in valuation.

Six fully Disabled Veteran applications will show a loss in valuation of \$592,484.00.

A motion was made by Werkmeister and seconded by Maas to recess as a Board of Equalization and re-convene as a Board of County Commissioners. All members voted in favor of this action; motion carried.

TIF ADMINISTRATION FEES

A motion was made by Star and seconded by Koedam to introduce the following resolution:

RESOLUTION #2025-04

RESOLUTION TO IMPLEMENT AN ADMINISTRATION FEE FOR ANY TAX INCREMENT FINANCING DISTRICT WITHIN DOUGLAS COUNTY

WHEREAS, the Douglas County Commission has determined that it is in the best interest of the County to implement plans that promote economic development and growth in the County; and WHEREAS, with the approval of any Tax Increment Financing District Plan creates a considerable amount of administrative duties for the County; and

WHEREAS, per SDCL 11-9-15 there is the ability for imputed administrative costs, including those costs incurred reasonable charges for the time spent by a municipal or county employee in connection with the implementation of a project plan to be charged; and

WHEREAS the applicant will pay to Douglas County an annual administrative fee equal to one-half percent of the maximum tax increment benefit, with the total administrative fee to be paid over the first 5-year period, and which will be deducted from the amount disbursed to the applicant, lender, or bond trustee; and

NOW, THEREFORE, BE IT RESOLVED by the Douglas County Commission implements said administrative fee for any approved Tax Increment Financing District plan after April 8, 2025, is hereby approved.

Dated this 8th day of April, 2025.

A roll call vote was taken with the following votes recorded: Voting 'aye': Werkmeister, Maas, Star, Koedam and Sparks. Voting 'nay': none. Absent: none. Motion carried.

Signed: _____

Lori Sparks, Chairperson
Douglas County Board of Commissioners

ATTEST: _____

Phyllis Barker, Douglas County Auditor

EXECUTIVE SESSION

A motion was made by Werkmeister and seconded by Star to enter executive session at 9:39 a.m. pursuant to SDCL 1-25-2 (1). All members voted in favor of this action; motion carried. Chairperson Sparks declared the meeting back to open session at 9:44 a.m. with the following action taken:

A motion was made by Star and seconded by Werkmeister to accept the resignation of Angela Magnuson from the position of Deputy Director of Equalization, effective April 18, 2025. All members voted in favor of this action; motion carried.

REGISTER OF DEEDS

Kim Huebner, Register of Deeds, explained the need for a glass door and counter partition in her office and explained the estimate from Independent Viking Glass for the project. Discussion was held with action being tabled until the April 15th meeting.

HIGHWAY DEPARMTENT

Brad Ellwanger, Highway Superintendent, met with the Board via conference call. The Volvo Backhoe that is currently damaged and out of use was discussed. A motion was made by Maas and seconded by Werkmeister to surplus the 2003 Volvo BL70 Backhoe and advertise for sealed bids to be opened May 6, 2025. All members voted in favor of this action; motion carried.

Ellwanger stated that the State is going to remove load limits on April 15th, and he plans to follow the state and remove load limits on Douglas County roads at that time.

PLAT APPROVAL

Motion by Koedam and seconded by Werkmeister, to approve Plat of Muntefering Tract 1 in the NW $\frac{1}{4}$ of Section 11, T99N, R62W of the 5th P.M., Lincoln Township, Douglas County. All members voted in favor of this action; motion carried.

Motion was made by Star and seconded by Maas to approve Plat of Montefering Tract 1 in the NW $\frac{1}{4}$ and the SW $\frac{1}{4}$ of Section 12, T99N, R62W of the 5th P.M., Lincoln Township, Douglas County. All members voted in favor of this action; motion carried.

EXECUTIVE SESSION

At 10:40 a.m., a motion was made by Maas and seconded by Koedam to enter executive session pursuant to SDCL 1-2-25 (1). All members voted in favor of this action; motion carried. At 11:04 a.m., Chairperson Sparks declared the meeting back to open session with no action necessary.

ADJOURNMENT

At 11:05 a.m. a motion was made by Koedam and seconded by Star to adjourn until 9:00 a.m. on April 15, 2025. All members voted in favor of this action; motion carried.

SIGNED: _____

Lori Sparks, Chairperson
Board of County Commissioners

ATTEST: _____

Phyllis Barker, Auditor