

**FALL RIVER COUNTY  
COUNTY COMMISSIONERS  
COURTHOUSE  
906 NORTH RIVER ST  
HOT SPRINGS, SOUTH DAKOTA 57747  
PHONE: (605) 745-5130 FAX: (605) 745-6835**

**FALL RIVER BOARD OF COUNTY COMMISSIONERS**

**Second Floor Courtroom**

**Tuesday, February 7, 2017**

- 8:30 Commission review of bills  
9:00 Call Meeting to Order  
Pledge of Allegiance  
Conflict Of Interest Items for Board Members  
Action Items for Consideration:  
\*Agenda  
\*Minutes of January 17, 2017  
\*Additional corrections to January 3, 2017 minutes (see list)  
\*County assistance, death expense applications; CP2107-16 & CP2016-17  
\*Authorize publication of Nov 30, 2016 Aud Acct with the County Treas (report approved, not published)  
\*Set election date for proposed Flyway Road District, March 21, 2017 @ 5:00 pm  
\*December 31, 2016 Auditor's Account with the county treasurer  
\*Letter of support for the BH Western Arts Council  
\*Commission Workshop, Pierre, March 15-16, 2017, registration for attendees  
(Move any unfinished business to the end of the meeting if needed)
- 9:10 Jessica Noteboom, Boys and Girls Club - Updates  
9:15 Dustin Ross, Andersen Engineering – 3 plats (Steve Simunek, Clearwater Lake Estates & Clearwater Tract, Lot 1; Allen Rogers)  
9:20 Frank Maynard, EM - Updates  
9:25 Lyle Jensen, Bldg Supervisor – Propane quotes for 9600 gallons: Dakota Propane, \$1.20; Nelson's Oil & Gas, \$1.34; PJ's \$1.59; CBH, declined. Flag disposal boxes, NACo program; Contract with engineer for Jail air handler project  
9:35 Stacey Martin, GIS – Presentation on tax shifts due to the last 4 years of reassessments  
9:55 Joe Logue – Snow removal  
10:00 Randy Seiler, Highway Superintendent – Fuel transfers; Fuel bids; Purchase off of Beadle County Culvert bids  
10:05 Private Road hearing as per SDCL 31-11-41 – 31-11-45  
10:10 2017 Annual Bids  
10:15 Sealed bids – Four (4) Balderson wing plows, separate or all together  
10:20 Travel approval, Short Course, March 28-30, 2017, Deadwood; Updates  
10:30 Approve Bills & Break  
10:35 Public Comment  
10:45 Susie Simkins, Dir of Equal – Abatements; Preliminary update on Commercial reappraisal; Appeal dates  
11:05 Donald Tillotson – Abatement request  
11:10 Kelli Rhoe, Treas, Heidi McBride, 1<sup>st</sup> Interstate Bank Community Bank Manager II, Paul Nabholz, Commissioner – Investment Policy; Investment proposals; Possible addition of bank depositories for 2017  
11:30 Commissioner Nabholz – Discuss City of Hot Springs Rural Service District parcel values; Executive Session for legal as per per SDCL 1-25-2 (3 ) with SA Sword ; Motion by Nabholz to direct Director of Equalization to assess Rural Service District properties at the golf course as Non-Ag  
12:00 Sue Ganje, Auditor – Hire approval, Aaron Eberle, \$12.00/hr, effective FT 2-17-17; PT 92 – pay '16 Auditor's Collected & Uncollected tax report as per SDCL 10-1-17; Approval to process in between meeting bills
- Executive Session as per SDCL 1-25-2 (1), personnel matters – Union negotiations, possible contract approval, and (3), legal matters

Adjourn

Changes to be made to the January 3, 2017 minutes at the 2-7-17 meeting:

Reflect Joe Allen as also being sworn in by the Clerk of Courts

Correct motion on appointment to BH Council of Local Government board to be Russell not Nabholz; motion by Abbott and Allen

Reflect Joe Falkenburg as chairing the meeting, not Michael P. Ortner

Correct 2017 wage for Ashley Madrid, Dispatch, to \$12.50/hr, rather than \$13.56/hr

Correct 2017 wage for Anthony Monroe, Jailer, to \$15.02/hr, rather than \$15.52/hr

Correct 2017 salary for Stacey Martin, GIS, to \$37,882, rather than \$34,882

Rescind Reso #2017-02, approve #2017-02A to reflect correct codified laws on Officials

**FALL RIVER COUNTY RESOLUTION #2017-02A**

WHEREAS, pursuant to SDCL 7-7-9.1, 7-7-12 and 7-12-15 the Board of Commissioners by Resolution may establish the salary payable to the County Treasurer, County Auditor, County Register of Deeds, County State's Attorney and County Sheriff; and

WHEREAS, the salary may not be less than the following schedule and is based upon the most recent decennial federal census. The Fall River Census is 7,094.

Treasurer, Auditor, Register of Deeds - Population under 10,000: \$33,825.00;  
State's Attorney - Population under 10,000: \$37,673.00;  
County Sheriff – Population under 10,000: \$41,256.00 plus 10% for jail admin

BE IT RESOLVED, that the Fall River Board of County Commissioners set the salaries as follows, effective January 1, 2017:

Treasurer, Kelli Rhoe:	\$39,840.00
Auditor, Sue Ganje:	\$48,390.68
Reg. of Deeds, Mel Engebretson:	\$43,392.48
State's Attorney, James Sword:	\$45,838.08
Sheriff, Bob Evans	\$48,800.04

Passed and approved this 7th day of February, 2017.

\_\_\_\_\_  
Joe A. Falkenburg, Chairman  
Fall River Board of County Commissioners

ATTEST:

\_\_\_\_\_  
Sue Ganje  
Fall River County Auditor

AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS OF FALL RIVER COUNTY:

I hereby submit the following report of my examination of the cash and cash items in the hands of the County Treasurer of this County on this 31<sup>st</sup> day of December, 2016.

Total Amt of Deposit in First Interstate Bank: \$134,715.48

Total Amount of Cash: \$ 9,653.32

Total Amount of Treasurer's Change Fund: \$ 900.00

Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days: \$59,153.47

SAVINGS:

First Interstate Bank: \$3,185,145.24

CERTIFICATES OF DEPOSIT:

First Interstate-Hot Springs: \$2,684,371.64

Black Hills Federal Credit Union: \$ 250,000.00

Itemized list of all items, checks and drafts that have been in the Treasurer's possession over three days:

Register of Deeds Change Fund: \$500.00

Highway Petty Cash: \$20.00

Election Petty Cash: \$15.00

RETURNED CHECKS:

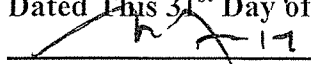
Schoenberger, Chelsey - \$65.80, LIC (09/27/2016)

Hagen, Kara - \$5,856.66, Tax (11/23/2016)

Aldrich, Dustin - \$1,518.28, Tax (12/12/2016)

TOTAL \$6,331,914.89

Dated This 31<sup>st</sup> Day of December, 2016.

  
Sue Ganje, County Auditor of Fall River County.

County Monies: \$6,128,976.72

Held for other Entities: \$82,961.89

Held in Trust: \$119,976.28

TOTAL: \$6,331,914.89

The Above Balance Reflects County Monies, Monies Held in Trust, and Monies Collected for and to be remitted to Other ENTITIES: SCHOOLS, TOWNS, TOWNSHIPS, FIRE AND AMBULANCE DISTRICTS, AND STATE.

**Black Hills Western Arts Council**  
**P.O. Box 222**  
**Hot Springs, SD 57747**



February 2, 2017

Fall River County, SD Commissioners  
906 N. River Street  
Hot Springs, SD 57747

Fall River County Commissioners

The Black Hills Western Arts Council 501-C3 is writing this letter asking your support for grant applications to help fund Cultural Folk Art and Western oriented events in the Hot Springs/Fall River County area. These grants are funded by various non-profit and public entities to promote art and humanity programs through various venues and events in Southwest South Dakota.

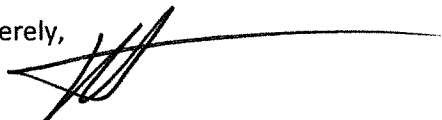
Black Hills Western Arts Council is a Hot Springs, South Dakota nonprofit corporation, that sponsors a two-day Folk Arts Festival featuring the life and poetry of Badger Clark. In addition, BHWAC sponsors public forums promoting western history, culture, literature, music and presentations that affected the western expansion into the Black Hills region featuring regional and local artists and scholars.

Badger Clark Cowboy Music & Poetry Gathering is self-funded and produced by Black Hills Western Arts Council through its volunteer Board of Directors, modestly compensated independent performers and many local volunteers. Financing for the Gathering is derived from gifts, grants, sponsorships, artist/vendor booth rentals and Friday & Saturday night stage show ticket sales.

The Badger Clark Gathering is a gathering of diverse local and regional western history and entertainment enthusiasts dedicated to sharing and preserving the Folk Art and culture of American Cowboy Poetry and Music. Both rural and urban interests attend the variety of venues presented at the two-day event held in Hot Springs, SD each Fall. One of our objectives each year is to provide opportunities for youth and young adults to perform and learn from the professional western and cowboy music and poetry entertainers thus passing the knowledge and techniques of writing and presenting their works to future generations.

Thank you for your support for the past 19 years.

Sincerely,



Richard Kaan  
President, Black Hills Western Arts Council.  
605 440 1007

Letter of support authorized by:

\_\_\_\_\_

Fall River County Commissioners

Title \_\_\_\_\_

**South Dakota Association of County Commissioners**  
**County Commissioners and Welfare Officials Workshop**

**Wednesday, March 15, 2017**  
**Thursday, March 16, 2017**  
**Pierre Ramkota**

**REGISTRATION FEE:**

**County Commissioners**

Two Day Registration \$100.00  
Start time – 8:30 AM Wednesday

**Welfare Officials**

One Day Registration \$50.00  
(March 16<sup>th</sup>)

Please note this registration form is for County Commissioners and Welfare Directors

Please register the following from \_\_\_\_\_ County

<u>NAME</u>	<u>POSITION</u>
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____

Return with prepayment by **Friday, March 10, 2017:** SDACC  
(No refund after this date) 211 E Prospect Ave  
Pierre, SD 57501

**Room blocks have been made at the following hotels:**  
**(Blocks under "SD Counties" and will be released on February 14th, 2017)**

Ramkota Hotel – 224-6877 - \$96.99  
ClubHouse Hotel – 494-2582 - \$129.00  
808 W Sioux Ave  
Days Inn – 224-0411 - \$55.00  
520 W Sioux Ave  
Governor's Inn – 224-4200 - \$83.00  
700 W. Sioux Ave

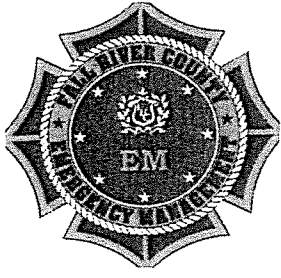
## Tentative SDACC Agenda

### Wednesday, March 15, 2017

- 8:30 – 9:30 a.m.      Running an Effective Meeting  
- Kelsey Smith, Governor’s Office
- 9:30 – 10:00 a.m.      **Break**
- 10:00 – 10:45 a.m.      Legislative Audit  
- Rod Fortin
- 11:00 – 12:00 p.m.      County Revenues, Expenditures & Fund Balances History  
- Marty Guindon, Auditor General  
- Russ Olson, Local Govt Audit Manager
- 12:00 – 1:00 p.m.      **Lunch – Rooms AFG**
- 1:00 – 1:45 p.m.      Jail System overview  
- Mike Leidholt, Hughes County Sheriff
- 2:00 – 2:45 p.m.      Understanding Today’s Road and Bridge Challenges  
- Greg Vavra, SD LTAP Program Manager  
- Andrew Peterson, SD LTAP Field Services Manager
- 2:45 – 3:15 p.m.      **Break**
- 3:15 – 4:00 p.m.      Bridge Improvement Grant (BIG) Fund Update and Construction Timeline  
- Laurie Schultz, SD DOT LGA  
- Doug Kinniburgh, SD DOT LGA
- 4:15 – 5:00 p.m.      Rural Attorney Recruitment Program  
- Suzy Starr-Kappes, UJS
- 5:00 p.m.              **Social** - Hosted by TransCanada Pipeline

### Thursday, March 16, 2017

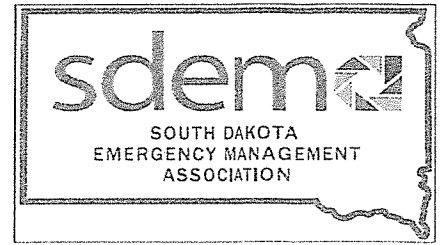
- 8:15 – 10:00 a.m.      SD Department of Revenue – Property Tax  
- Michael Houdyshell  
- Wendy Semmler
- 10:00 – 10:15 a.m.      **Break**
- 10:30 – 11:15 a.m.      SDPAA & SDML WC update  
- Judy Payne, SDPAA  
- Brad Wilson, SDML WC
- 11:30 – 12:00 noon      Secretary of State’s office  
- Shantel Krebs, Secretary of State  
- Kea Warne, Director of Elections
- 12:00 – 1:00 p.m.      **Lunch – Rooms AFG**
- 1:15 – 3:00 p.m.      County Commissioners Roundtable Discussion



*Emergency Management  
Fall River County*

*Franklin W. Maynard  
906 N. River St.  
Hot Springs, SD 57747*

*605 745-7562 605 890-7245 frem@qwtc.net*



**Date: February 7, 2017**

**Subj: Commission Update**

**Emergency Management**

1. **Emergency Disaster Declaration:** Fall River County was included in the declaration signed by President Trump.
2. **2017 LEPC Grant:** Fall River County received \$935.95 to be utilized for HAZ MAT issues.
3. **2017 Homeland Security Grant:** The deadline for applications is February 16<sup>th</sup>, 2017. I am applying for an enclosed trailer (\$7,000) to house the 2015 Honda Pioneer and tracks for the Pioneer (\$4,999) to allow for deep snow mobility. If we get the quotes on the emergency generator for the basement floor in time, I will be submitting an application for that project.
4. **Fires/Incidents:** 1/17/2017: Fatality Accident: BNSF Railroad.  
1/28/2017: Structure Fire: 1339 Dexter St., Hot Springs.

*Franklin W. Maynard*  
Franklin W. Maynard, CEM, CFM  
2016 Emergency Manager of the Year

*Fall River County*

*906 N. River Street*

*Hot Springs, SD 57747*



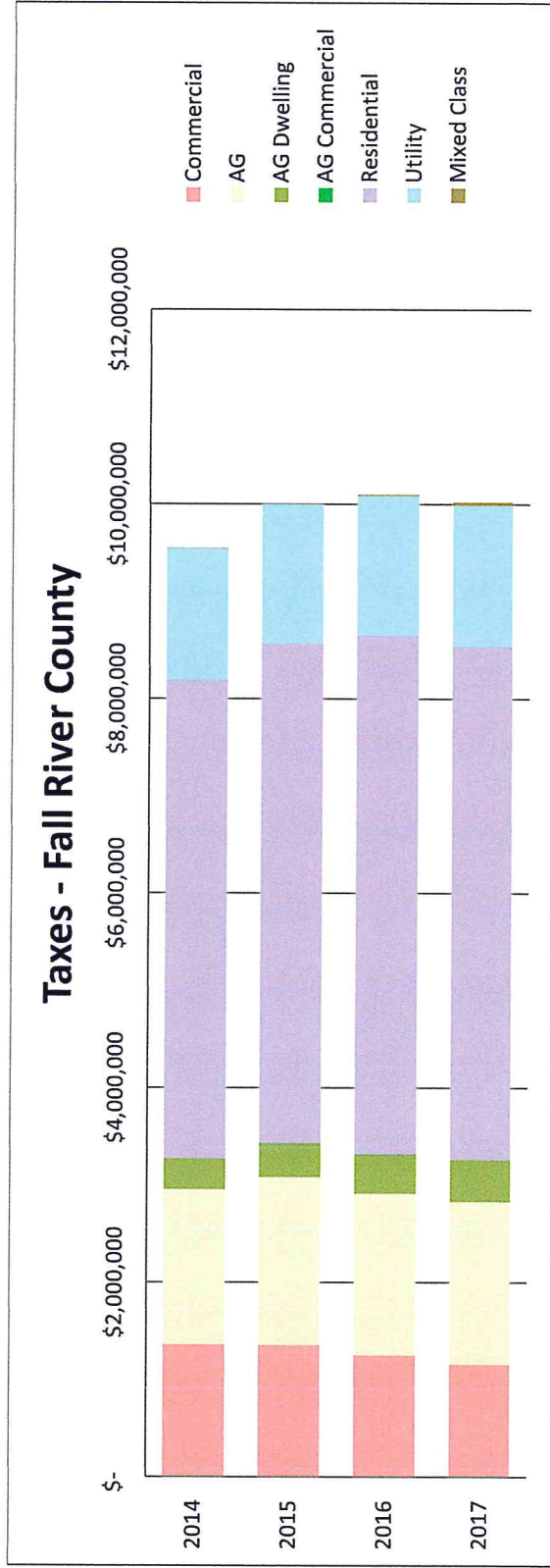
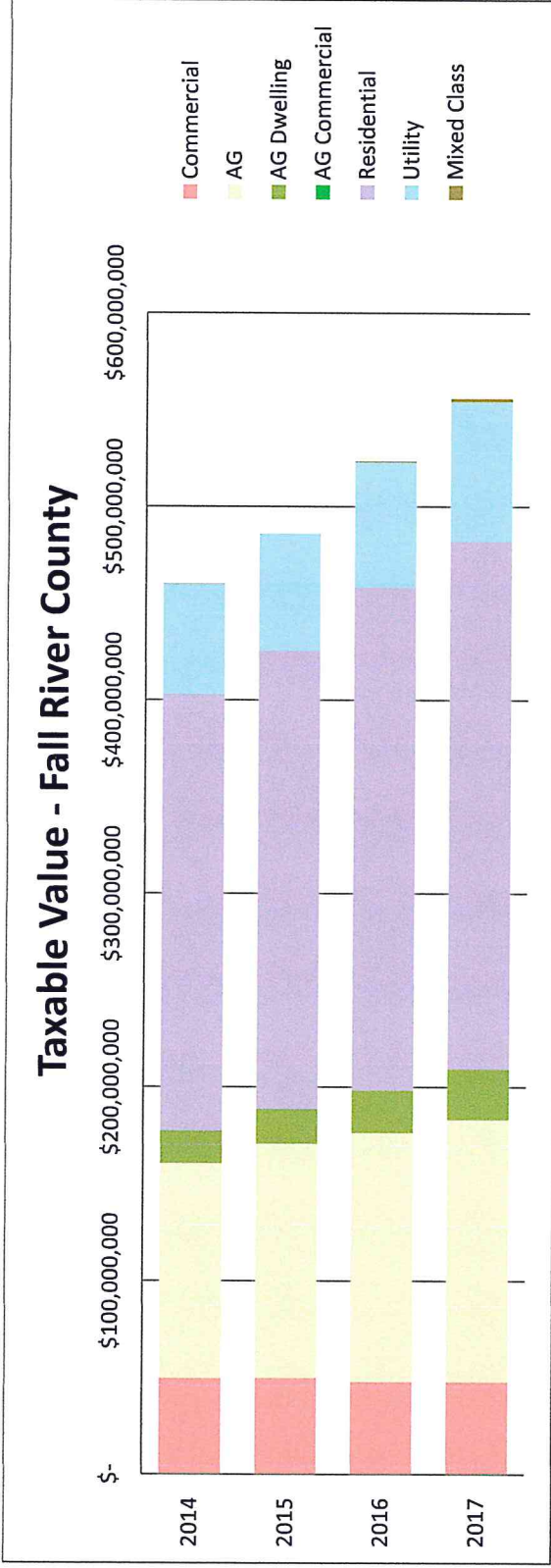
Taxable Value by Class (total and percentage of county total)

YEAR	AG	AG Dwelling	AG Commercial	Residential	Commercial	Utility	Mixed Class	Total
2010	\$89,629,505	\$14,069,810	\$71,400	\$210,523,420	\$47,846,915	\$51,511,459	\$0	\$413,652,509
	21.7%	3.4%	0.0%	50.9%	11.6%	12.5%	0.0%	
2014	\$110,985,680	\$16,473,410	\$168,220	\$225,797,510	\$49,469,370	\$57,214,556	\$121,730	\$460,230,476
	24.1%	3.6%	0.0%	49.1%	10.7%	12.4%	0.0%	
2015	\$121,080,147	\$17,677,553	\$108,180	\$236,713,576	\$49,722,925	\$60,846,302	\$-	\$486,148,683
	24.9%	3.6%	0.0%	48.7%	10.2%	12.5%	0.0%	
2016	\$128,531,250	\$21,937,650	\$95,520	\$259,872,810	\$47,838,970	\$64,757,905	\$420,940	\$523,455,045
	24.6%	4.2%	0.0%	49.6%	9.1%	12.4%	0.1%	
2017	\$135,567,450	\$26,097,190	\$25,260	\$272,729,900	\$47,602,300	\$72,257,115	\$1,737,770	\$556,016,985
	24.4%	4.7%	0.0%	49.1%	8.6%	13.0%	0.3%	

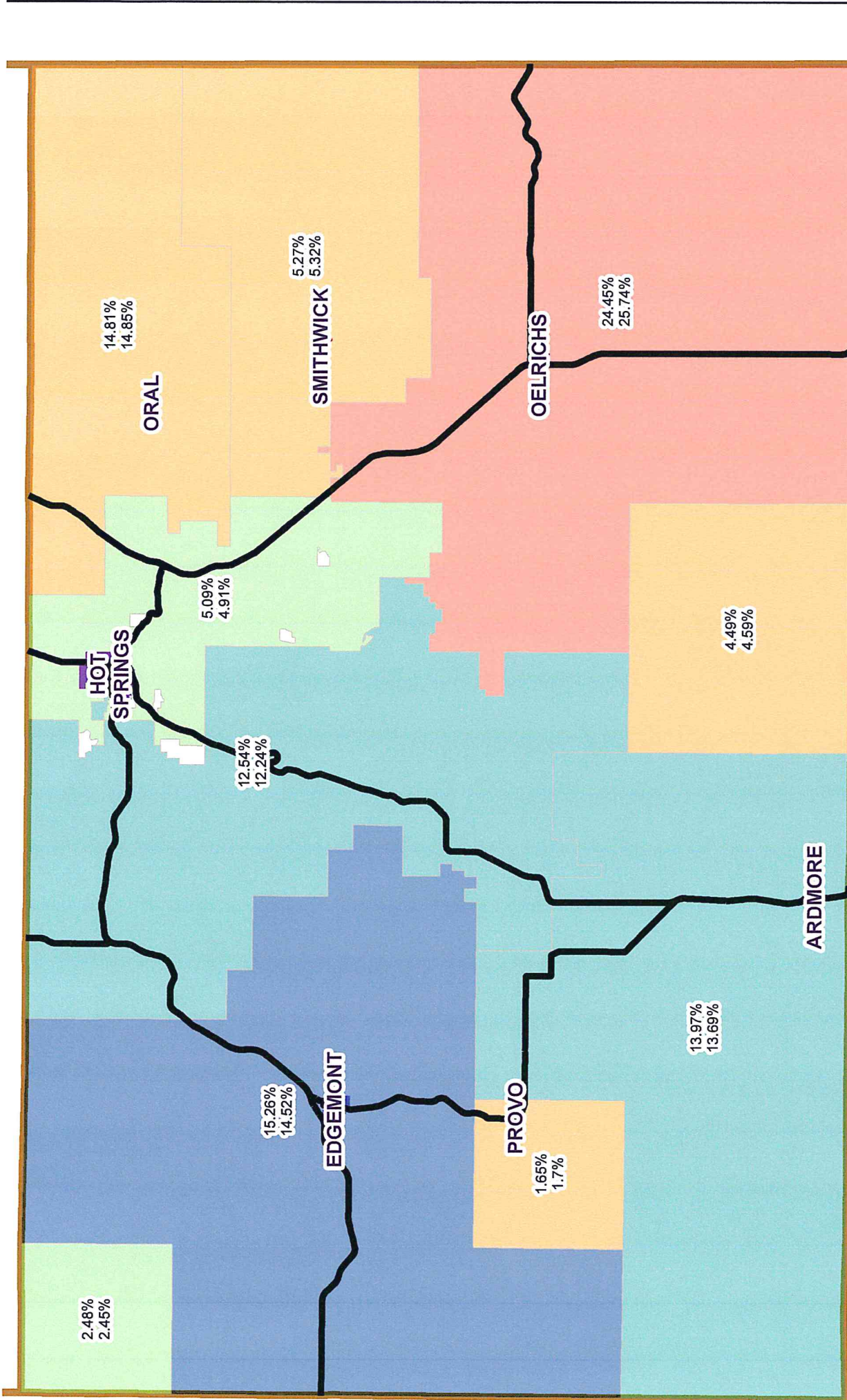
Taxes by Class (total and percentage of county total)

YEAR	AG	AG Dwelling	AG Commercial	Residential	Commercial	Utility	Mixed Class	Total
2010	\$1,325,127	\$261,161	\$1,497	\$4,509,581	\$1,363,286	\$1,187,732	\$0	\$8,648,383
	15.3%	3.0%	0.0%	52.1%	15.8%	13.7%	0.0%	
2014	\$1,593,755	\$317,361	\$3,665	\$4,915,547	\$1,358,430	\$1,356,161	\$2,614	\$9,547,534
	16.7%	3.3%	0.0%	51.5%	14.2%	14.2%	0.0%	
2015	\$1,729,429	\$345,507	\$2,374	\$5,132,703	\$1,352,234	\$1,439,532	\$-	\$10,001,779
	17.3%	3.5%	0.0%	51.3%	13.5%	14.4%	0.0%	
2016	\$1,665,281	\$398,603	\$1,983	\$5,337,150	\$1,248,811	\$1,441,475	\$8,739	\$10,102,043
	16.5%	3.9%	0.0%	52.8%	12.4%	14.3%	0.1%	
2017	\$1,674,612	\$431,082	\$468	\$5,280,701	\$1,153,181	\$1,447,820	\$34,845	\$10,022,710
	16.7%	4.3%	0.0%	52.7%	11.5%	14.4%	0.3%	

\*Year listed is the year taxes were due

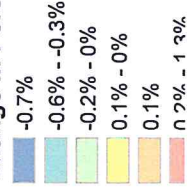






## AG Value Shifts 2014 to 2017

Change in Percentage of County AG



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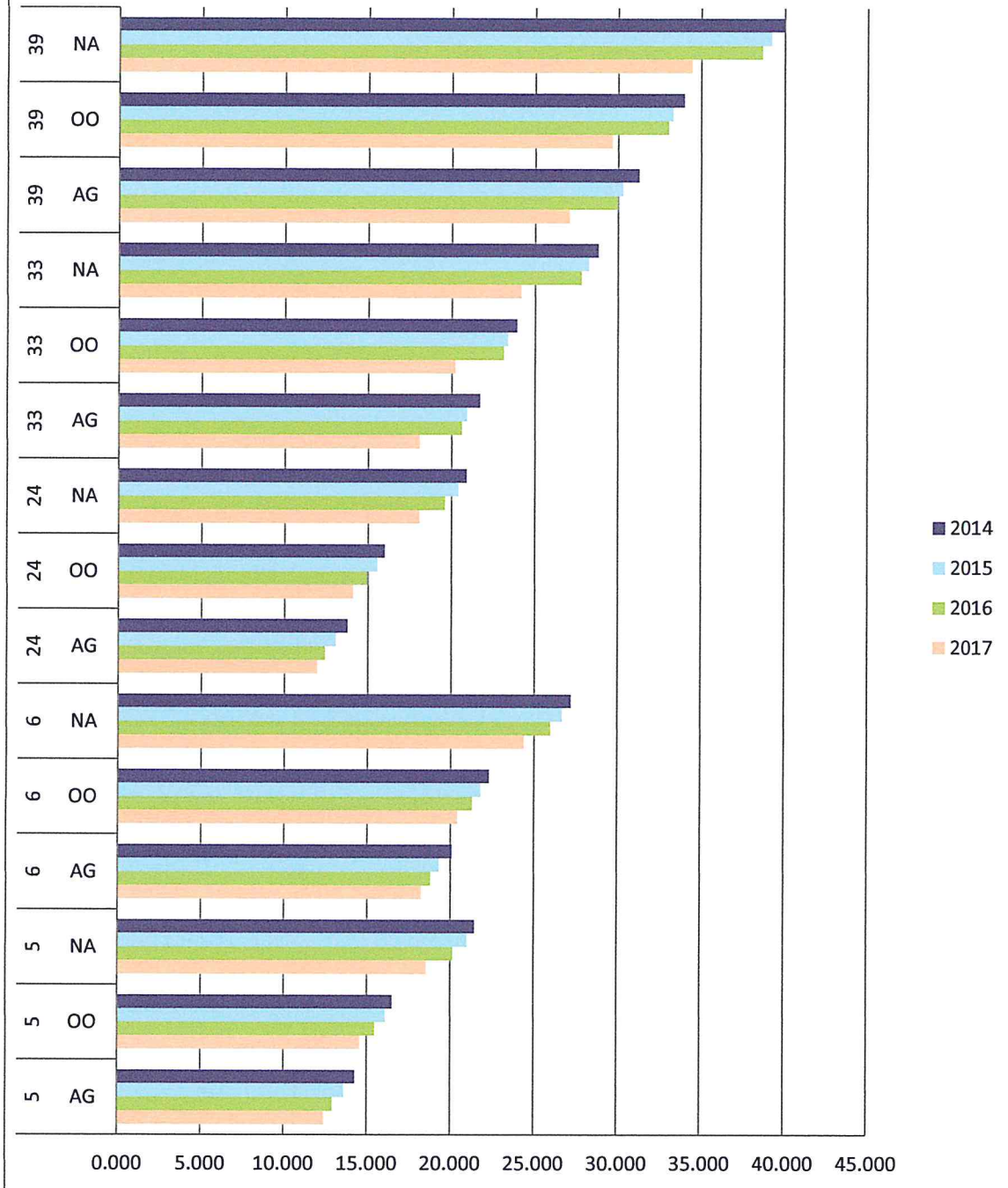


Regions in green or blue have seen a decrease in the percentage of the county's total Ag value that they hold.

Regions in orange or red have seen an increase in the percentage of the county's total AG value that they hold.

Labels show the percentage of the county's total Ag value that each area holds; the top number is from 2014; the bottom number is from 2017.

## Mill Levies by Tax District, Class and Year



Tax Districts:

39 – Edgemont, 33 – Oelrichs, 24 – Area around Oelrichs, 6 – Hot Springs, 5 – Area around Hot Springs and the Lake

## NOTICE OF HEARING

Notice is hereby given that the Fall River County Board of Commissioners will hold a hearing on February 7, 2017 at 10:05 a.m. to determine if the County shall continue contracting with owners of private roads within Fall River County for emergency maintenance. Maintenance of private roads by the County is authorized by S.D.C.L. 31-11-41 – 31-11-45.

This hearing will be held at the Courthouse in Hot Springs in the Courtroom on the 2nd floor. If you are unable to attend, written comments may be sent to the County Auditor at 906 N River Street, Hot Springs, SD 57747.

Dated this 12th day of January, 2017.

Sue Ganje  
County Auditor  
Fall River County

Please publish the week of January 16<sup>th</sup> and the week of January 23<sup>th</sup>, 2017.





## IMPORTANT DATES TO KNOW

### 2017 APPEAL PROCESS TIME FRAME

March 1 - assessment notices must be mailed  
March 15 - last day to file for owner-occupied status with Director of Equalization

#### Local Board of Equalization

March 16 - last day to mail or file<sup>1</sup> written appeal with clerk of local board  
March 20 - local board begins  
March 24 - local board ends  
March 31 - last day to receive written notice of local board's decision

#### County Board of Equalization

April 4 - last day to mail or file<sup>1</sup> written appeal with county auditor  
April 11 - county board begins  
May 2 - county board ends  
May 5 - last day to receive written notice of county board's decision

#### Consolidated Board of Equalization

April 4 - last day to mail or file<sup>1</sup> written appeal with county auditor  
April 11 - consolidated board begins  
May 2 - consolidated board ends  
May 5 - last day to receive written notice of consolidated board's decision

#### Office of Hearing Examiners

May 19 - last day to mail or file<sup>1</sup> a written appeal with:  
Chief Administrative Hearing Officer  
523 E. Capitol Ave  
Pierre, SD 57501

#### Circuit Court

Appealing from County Board - you must appeal within 30 days after notice has been served of the decision.  
Appealing from Office of Hearing Examiners - you must appeal within 30 days after notice of the decision.

<sup>1</sup> Use of the term "file" means in the hands of the official with whom it is to be filed. Postmarked by deadline is considered timely mailing.

#### NOTICE TO BOARDS OF EQUALIZATION and PROPERTY OWNERS PRODUCTIVITY VALUATION FOR 2017 ASSESSMENTS

Beginning with the 2010 property valuations, all agricultural land is to be assessed using the productivity valuation method.

Information concerning this valuation process and the data used to establish the values is available from your Director of Equalization and at the Department of Revenue and Regulation web site at:

<http://www.state.sd.us/drr2/propspectax/property/productivity.htm>

It is important to remember that a property is to be valued fairly and uniformly. A property cannot be assessed higher than actual market value and cannot be assessed higher than other comparable properties. It is also important to remember that the productivity valuation system is being phased in over the next several years.

If anyone has questions on this, please contact your local Director of Equalization or the Department of Revenue.

**FALL RIVER COUNTY, SOUTH DAKOTA  
INVESTMENT POLICY**

**1. POLICY**

Pursuant to SDCL 4-5-8 it is the policy of Fall River County to invest idle public funds in a manner to meet the daily cash flow demands of Fall River County with the primary objectives, in priority order, being: a) Safety of Principal b) Liquidity and c) Return.

**2. DELEGATION OF AUTHORITY**

Authority to manage the investment program is granted to the Fall River County Treasurer, who shall refrain from personal business activity that could impair his/her ability to make impartial decisions. The Treasurer acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual investment's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the County Commission and the liquidity and the sale of investments are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

In case of extended leave of absence, the County Commission shall appoint a replacement Officer.

**3. AUTHORIZED FINANCIAL DEALER AND INSTITUTION**

The Governing Board authorizes the placement of cash resources in the following financial institutions:

- Any State or National Bank located within Fall River County
- Any Domestic Federal Credit Union in which funds are insured by the NCUA
- South Dakota Public Funds Investment Trust (FIT)
- Any broker-dealer, member of the SIPC, as fiscal agent for the purchase of U.S. Treasuries

**4. AUTHORIZED AND SUITABLE INVESTMENTS**

The Fall River Treasurer is empowered by statute to invest in the following instruments:

- Interest bearing checking accounts
- United States Treasury bills, bonds, and notes (SDCL 4-5-6)
- United States Government Agencies (SDCL 4-5-6)
- Savings accounts
- Certificates of Deposit (CDs) (SDCL 7-20)\*  
Certificates of Deposit (CDs) purchased through CDARS® (Certificate of Deposit Account Registry Service) (SDCL 4-5-6.1)\*
- Local Government Investment Pool (SD FIT)
- Money Market Mutual Funds- open-end, no-load (SDCL 4-5-6)

\*When investing in Certificates of Deposit (CDs) public funds will be invested at the highest rate of interest possible after attempting to secure two (2) quotes.



## 5. COLLATERALIZATION

In accordance with the SDCL 4-6A and 51A-10-9 Qualified Public Depositories will furnish collateral in the sum equal to one hundred percent (100%) of the public deposit accounts that exceed deposit insurance. The Treasurer shall check the financial institution's status on the Legislative Audit website.

## 6. REPORTING

The Treasurer shall prepare an investment report not less than annually, that provides a clear picture of the status of the current investments.

- Dollar amount and percent invested in each security type (CD, US Treasury, checking accounts, etc).
- Dollar amount and listing of investments by maturity date.
- Dollar amount and percent held by each financial institution.

## 7. INTEREST EARNED

The interest will be credited to the general fund; however, to satisfy accounting standards, interest will be credited to the fund earning the interest and then all interest earned in the other funds, except to the 911 fund which needs to keep its interest based on state rules, will be transferred to the general fund. (SDCL 4-5-9)

## 8. DIVERSIFICATION

- It is the policy of Fall River County to get the best interest rates for the county, providing that the Treasurer check pledged collateral on any financial institution with more county funds than is insured by the FDIC or NCUA.
- Investment maturities will be staggered in such a manner that all investments will not come due at the same time.
- At least 20% of investable funds shall be available for use by the county on one business day notice.

\_\_\_\_\_  
Joe Falkenberg, Chairman, Fall River Board of  
County Commissioners

ATTEST:

\_\_\_\_\_  
Sue Ganje, Fall River County Auditor

\_\_\_\_\_  
Kelli Rhoe, Fall River County Treasurer

## **Investment Ideas with First Interstate Bank**

At the Commissioner Meeting in December, Joe F. asked Heidi McBride and Kelli Rhoe to meet to go over ideas with investing into CD's. We went over how to we could best utilize the County's investment money into CD's.

On February 2, 2017, Kelli met with Heidi to go over ideas of where to invest the \$ 1.2 Million that the County cashed out in CD's during the month of December 2016. That money is currently in our Money Market Account with the on hand money we keep in there. After visiting, if we were to continue to do CD's, the County's best option is to utilize the benefit on the 5 Year CD's we purchased in 2015 that say we can put an additional \$50,000.00 one time into each of those CDs getting a 2.10% rate to take advantage of that rate. There are 22 of those such CD's so that would utilize \$1.1m of the \$1.2m. Those particular CD's are coming up for renewal in September 2020.

That would leave roughly \$100,000.00 of the CD's that were cashed in December. The County also has 4 other CD's maturing in 2017 totaling approximately \$484,000 (staggered in the months of March, May, June and September). The suggestion is to put those funds (the \$484,000) and the \$100,000 remaining from the CD's cashed in December into 5 one year CD's so that the County continues to have a certain amount of liquidity. Presently 12 month CD's are paying .38 Annual Percentage Yield.

These suggestions are with the understanding that the County does not have any large out of the ordinary capital expenditures (over \$584,000) in the next 3 years.



# The Office of the State's Attorney

Fall River and Shannon Counties

James G. Sword

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906 North River Street, Suite 301    Hot Springs, SD 57747    Phone: (605) 745-3866    Facsimile: (605) 745-3855

February 11, 2014

Kari Fischer, President of Hot Springs School Board  
Danielle Root, Superintendent  
1609 University Ave.  
Hot Springs, SD 57747

Chairman Mike Ortner  
Fall River County  
906 N. River St.  
Hot Springs, SD 57747

Mayor Don DeVries  
Carol Boos City Attorney  
303 N. River St.  
Hot Springs, SD 57747

Hot Springs Ambulance District  
P.O. Box 325  
Hot Springs, SD 57747

Re:    Golf Course Taxation Issues

Dear Folks:

As you are aware the county is in the process of conducting an updated assessment of property values in Hot Springs. An issue has come up related to the assessment and taxing of the property at the Golf Course. The property in question belongs to Mr. and Mrs. Simunek and Kelvin Lorenz or their business entities.

## History

As part of the Golf Course Development the City of Hot Springs (hereinafter "City") created urban/rural service districts. Attached as Exhibit 1 is Ordinance 984, as Exhibit 2 is Ordinance 985 and as Exhibit 3 is Ordinance 1004. These ordinances placed property into the rural service district for taxing purposes. The last of the property was to be moved into the urban service district in 2009.

## Issue 1:

Golf Course Tax Issues

February 12, 2014

Page | 1

I will not recap the litigation over the golf course. However, as part of the 2008 settlement, the City of Hot Springs agreed as follows:

Plaintiff agrees that the Rural Service Districts which were originally created shall continue in existence until such time as lots have been transferred to the Urban Service District. Any transfer of any parcel of land from a Rural Service District to the Urban Service District shall be made **in compliance with SDCL 9-21A-10**.

Stipulation for Settlement, Paragraph 2, Exhibit 4 (emphasis added).

Consistent with the Stipulation for Settlement the City adopted Ordinance 1064. Exhibit 5. This June, 2008 version of the Urban/Rural Service Ordinance complies with SDCL 9-21A-10. Exhibit 5. Then less than a year later, the City changed the Urban/Rural Service Ordinance. Ordinance 1081, Exhibit 6. Unfortunately, in Ordinance 1081, Section 6, the method for changing property from rural to urban service district does not comply with SDCL 9-21-10.

On Ordinance 1081, Section 6, Exhibit 6, I have underlined those portions of the ordinance that do not comply with SDCL 9-21A-10.

### **Issue 2:**

Ordinance 1081, Section 5, Exhibit 6 does not comply with SDCL 9-21A-6. I have underlined those portions of the ordinance that do not comply with SDCL 9-21A-6.

SDCL 9-21A-6 sets forth the criteria to determine the tax levy and assessed value. The property in the rural service district receives the agricultural tax levy and assessed value "as long as the annexed agricultural land remains rural property as defined by this chapter." SDCL 9-21A-6. Rural property is defined as "all platted or unplatted property **not developed for** commercial, industrial, or **urban residential purposes** within the corporate limits of municipalities and placed by the governing body thereof within the rural service district as provided by this chapter." SDCL 9-21A-2(2) (emphasis added).

The problem is that the golf course subdivisions were developed for urban residential purposes. The subdivisions have roads and utilities. If the City had followed SDCL 9-21A-6, then the golf course properties would not meet the criteria for rural property.

### **Issue 3:**

The original ordinances all had sunset clauses. Ordinance 1081 has no provision for ending the rural service district. This taxing scheme could go on in perpetuity.

### **Results**

How the property is taxed and assessed has real consequences for you. Below is a break down of the value of the property as Agricultural and Nonagricultural. Then there is a break down of how

that money flows to your taxing entities. The agricultural numbers are approximations, but should be fairly close.

	Agricultural	Nonagricultural
VALUE	\$13,342	\$2,009,030
MIL	14.536	27.218
FACTOR	.85	.893
TAX	\$165	\$48,831
<hr/>		
1. Hot Springs School District	\$78.95	\$31,749.93
2. City of Hot Springs	\$19.33	\$3,838.11
3. County of Fall River	\$64.02	\$12,705.82
4. Ambulance District	\$2.70	\$537.14

You can see that depending on how the property is taxed and assessed can have real consequences for your agencies.

### Conclusion

This letter is to inform you that I have instructed the Director of Equalization to assess the property based upon the "average assessed value on unannexed agricultural land in adjoining townships in the county. . . " Ordinance 1081, Section 5. Exhibit 6. The tax levy shall be based upon the "average tax levy . . . on unannexed agricultural land in adjoining townships in the county . . . " Ordinance 1081, Section 5. Exhibit 6. There are only two townships in Fall River County - Provo and Argentine. The average tax levy and assessed value shall be based upon these two townships.

Neither South Dakota Codified Law nor the City ordinances give to the county the ability to move property out of the rural service district. That power is reserved to the City. Thus, all concerns should be addressed directly with the City.

Thank you for your consideration of this matter.

Sincerely,

JAMES G. SWORD

Golf Course Tax Issues

February 12, 2014

Page | 3

ORDINANCE NO. 984

AN ORDINANCE ESTABLISHING A RURAL SERVICE DISTRICT FOR THE CITY OF HOT SPRINGS.

WHEREAS, the lands described herein will soon be annexed by the City of Hot Springs, South Dakota, upon the petition of the landowners; and

WHEREAS, such lands are rural in character, are used or usable for agriculture, and are not developed for commercial industrial or urban residential purposes and are therefore not benefitted to the same degree as other lands by municipal services financed by general taxation;

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Hot Springs that pursuant to the provisions of SDCL 9-21A, the following described lands are hereby declared to be established as a Rural Service District:

Southeast Quarter of the Southeast Quarter (SE $\frac{1}{4}$ SE $\frac{1}{4}$ ) of Section Twenty-Two (22); Southwest Quarter of Southwest Quarter (SW $\frac{1}{4}$ SW $\frac{1}{4}$ ), South Half of Southeast Quarter of Southwest Quarter (S $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ ), and that part of the Southeast Quarter of the Southeast Quarter (SE $\frac{1}{4}$ SE $\frac{1}{4}$ ) lying south of the U.S. Highway 18 By-Pass, less Revised Tract "B" and Tract "C", according to the plat thereof recorded in Book XIV of Plats, page 30, less Lots S-1 and S-2 as recorded in Book XIX of Plats, pages 74 and 75, all in Section Twenty-Three (23); that part of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ SW $\frac{1}{4}$ ) lying south of U.S. Highway 18 By-Pass and west of South Dakota Highway 71 in Section Twenty-Four (24), less Lots S-7 and S-8, but including Lot S-5, as recorded in Book XX of Plats, page 63; that part of the Northwest Quarter of the Northwest Quarter (NW $\frac{1}{4}$ NW $\frac{1}{4}$ ) lying north of South Dakota Highway 71 in Section Twenty-Five (25); and, that part of the Northeast Quarter (NE $\frac{1}{4}$ ) lying north of South Dakota Highway 71 and the North Half of the Northwest Quarter (N $\frac{1}{2}$ NW $\frac{1}{4}$ ) less Tract Z and Lots Five (5) through Eighteen (18) of Cascade Valley Development, a replat of Mountain High Subdivision, located in the North Half of the

EXHIBIT  
1

Northwest Quarter ( $N\frac{1}{2}NW\frac{1}{4}$ ), according to the plat thereof recorded in Book XVIII of Plats, page 36, in the office of the Fall River County Register of Deeds, all in Section Twenty-Six (26), less Lot S-3 as recorded in Book XIX of Plats, page 95, being located in the above-described Sections Twenty-three (23), Twenty-four (24), Twenty-five (25) and Twenty-six (26); some of the above described real property to be included in the Rural Service District is further described as Boulder Falls Addition, less Lot GC-1 thereof, as recorded in Book XX of Plats, pages 64, 64A and 64B, all of the above described real property being located in Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota.

Tract G in the Northeast Quarter of the Southeast Quarter ( $NE\frac{1}{4}SE\frac{1}{4}$ ) and the East Half of the Southeast Quarter of the Northeast Quarter ( $E\frac{1}{2}SE\frac{1}{4}NE\frac{1}{4}$ ) lying south of the highway, less Tract D containing ten (10) acres, plus or minus, located in Section Twenty-two (22), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota, being thirteen (13) acres, plus or minus.

The Southwest Quarter of the Northwest Quarter ( $SW\frac{1}{4}NW\frac{1}{4}$ ) lying south of the highway, less Tract D, and Northwest Quarter of Southwest Quarter ( $NW\frac{1}{4}SW\frac{1}{4}$ ), less Lot H-4, and less Lots One (1) and Two (2) of Adimap Subdivision, all in Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota, containing 49.85 acres, plus or minus.

City acreage being a part of the South Half of the Southeast Quarter of the Northwest Quarter ( $S\frac{1}{2}SE\frac{1}{4}NW\frac{1}{4}$ ) of Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), in the City of Hot Springs, Fall River County, South

Dakota, less Lot H-2, being 9.29 acres, more or less, and Lot Two (2) of Adimap Subdivision in the Southwest Quarter of the Northwest Quarter (SW $\frac{1}{4}$ NW $\frac{1}{4}$ ) of Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), in the City of Hot Springs, Fall River County, South Dakota, being 3.859 acres.

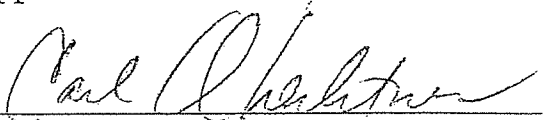
BE IT FURTHER ORDAINED, that as lots or tracts of said properties are sold by the landowners said lots or tracts shall be reclassified as urban property for purposes of ad valorem taxation.

BE IT FURTHER ORDAINED, that the mill levy and assessed value on the above-described land to be annexed shall not exceed the average mill levy and average assessed value on similar un-annexed agricultural land in the county so long as said land remains part of the Rural Service District established by this ordinance.

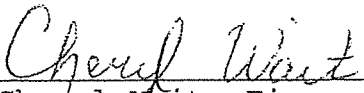
BE IT FURTHER ORDAINED, that this ordinance shall be automatically repealed six (6) years after its effective date.

Hot Springs Common Council  
Hot Springs, South Dakota

Approved:

  
\_\_\_\_\_  
Carl Oberlitner, Mayor

ATTEST:

  
\_\_\_\_\_  
Cheryl Wait, Finance Officer

Passed first reading: June 3, 2002  
Passed second reading: July 15, 2002  
Published: July 23, 2002



ORDINANCE NO. 985

AN ORDINANCE ESTABLISHING RURAL SERVICE DISTRICT NO. 2 FOR THE CITY OF HOT SPRINGS.

WHEREAS, the lands described herein will soon be annexed by the City of Hot Springs, South Dakota, upon the petition of the landowners; and

WHEREAS, such lands are rural in character, are used or usable for agriculture, and are not developed for commercial industrial or urban residential purposes and are therefore not benefitted to the same degree as other lands by municipal services financed by general taxation;

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Hot Springs that pursuant to the provisions of SDCL 9-21A, the following described lands are hereby declared to be established as Rural Service District No. 2:

Lot S-5 as recorded in Book XX of Plats, page 63 of Boulder Falls Business Park located in the Southeast Quarter (SE $\frac{1}{4}$ ) of Section Twenty-three (23) and in the Southwest Quarter (SW $\frac{1}{4}$ ) of Section Twenty-four (24); Boulder Falls Addition located in parts of Sections Twenty-two (22), Twenty-three (23) and Twenty-six (26), less Lot GC-1 thereof as recorded in Book XX of Plats, pages 64, 64A and 64B in the office of the Fall River County Register of Deeds. The foregoing Boulder Falls Addition was included by legal description in the property in the prior Rural Service District adopted by the Common Council;

Tract G in the Northeast Quarter of the Southeast Quarter (NE $\frac{1}{4}$ SE $\frac{1}{4}$ ) and the East Half of the Southeast Quarter of the Northeast Quarter (E $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ ) lying south of the highway, less Tract D containing ten (10) acres, plus or minus, located in Section Twenty-two (22), being thirteen (13) acres, plus or minus;

The Southwest Quarter of the Northwest Quarter (SW $\frac{1}{4}$ NW $\frac{1}{4}$ ) lying south of the highway, less Tract D, and Northwest Quarter of Southwest Quarter (NW $\frac{1}{4}$ SW $\frac{1}{4}$ ), less Lot H-4, and less Lots One (1) and Two (2) of Adimap Subdivision, all in Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota, containing 49.85 acres, plus or minus;

City acreage being a part of the South Half of the Southeast Quarter of the Northwest Quarter (S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ ) of Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), in the City of Hot Springs, Fall River County, South Dakota, less Lot H-2, being 9.29 acres, more or less, and Lot Two (2) of Adimap Subdivision in the Southwest Quarter of the Northwest Quarter (SW $\frac{1}{4}$ NW $\frac{1}{4}$ ) of Section Twenty-three (23), being 3.859 acres;

All of the above described real property being located in Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian, Fall River County, South Dakota.

BE IT FURTHER ORDAINED, that as lots or tracts of said properties are sold by the landowners said lots or tracts shall be reclassified as urban property for purposes of ad valorem taxation.

BE IT FURTHER ORDAINED, that the mill levy and assessed value on the above-described land to be annexed shall not exceed the average mill levy and average assessed value on similar un-annexed agricultural land in the county so long as said land remains part of the Rural Service District established by this ordinance.


BE IT FURTHER ORDAINED, that this ordinance shall be automatically repealed six (6) years after its effective date.

Hot Springs Common Council  
Hot Springs, South Dakota

Approved:

  
\_\_\_\_\_  
Carl Oberlitner, Mayor

ATTEST:

  
\_\_\_\_\_  
Cheryl Wait, Finance Officer

Passed first reading: July 1, 2002  
Passed second reading: August 19, 2002  
Published: August 26, 2002

ORDINANCE NO. 1004

AN ORDINANCE ESTABLISHING RURAL SERVICE DISTRICT NO. 3 FOR THE CITY OF HOT SPRINGS.

WHEREAS, the lands described herein are part of the City of Hot Springs, South Dakota, and

WHEREAS, such lands are rural in character, are used or usable for agriculture, and are not developed for commercial industrial or urban residential purposes and are therefore not benefitted to the same degree as other lands by municipal services financed by general taxation;

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Hot Springs that pursuant to the provisions of SDCL 9-21A, the following described lands are hereby declared to be established as Rural Service District No. 3:

Lots 1 through 16, inclusive and dedicated public right of ways, Boulder Falls Third Addition, Hot Springs, Fall River County, South Dakota, a replat of all of Blocks 4, 6 and 7 and that part of Block 5 lying south and west of U. S. Highway 18 Truck Bypass and the following vacated streets and alleys: the east-west alleys running within Blocks 4, 6 and 7 and within that part of Block 5 lying south and west of U. S. Highway 18 Truck Bypass; 23<sup>rd</sup> Street adjoining the west side of Block 4 continuing south to where 23<sup>rd</sup> Street meets the northern edge of Block 7; Flint Avenue running between Blocks 4 and 5 on the north and Blocks 6 and 7 on the south; 21<sup>st</sup> Street running between Blocks 4 and 7 on the west and Blocks 5 and 6 on the east; 20<sup>th</sup> Street running along the east side of Block 6 north to the south line of Block 5; and Fresno Avenue running along the south edge of Blocks 6 and 7 as well as the south end of 20<sup>th</sup> and 21<sup>st</sup> Streets, all in Westside Addition, Hot Springs, Fall River County, South Dakota.

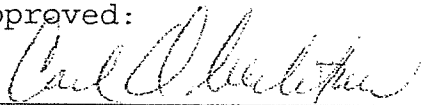
BE IT FURTHER ORDAINED, that as lots or tracts of said properties are sold by the landowners said lots or tracts shall be reclassified as urban property for purposes of ad valorem taxation.

BE IT FURTHER ORDAINED, that the mill levy and assessed value on the above-described land to be annexed shall not exceed the average mill levy and average assessed value on similar un-annexed agricultural land in the county so long as said land remains part of the Rural Service District established by this ordinance.


BE IT FURTHER ORDAINED, that this ordinance shall be automatically repealed five (5) years after its effective date.

Hot Springs Common Council  
Hot Springs, South Dakota

Approved:

  
\_\_\_\_\_  
Carl Oberlitner, Mayor

ATTEST:

  
\_\_\_\_\_  
Cheryl Wait, Finance Officer

Passed first reading:      January 20, 2004  
Passed second reading:    March 1, 2004  
Published:                    March 9, 2004

STATE OF SOUTH DAKOTA )  
 )ss  
COUNTY OF FALL RIVER )

IN CIRCUIT COURT  
SEVENTH JUDICIAL CIRCUIT

CIV 06-144

CITY OF HOT SPRINGS, )  
A Political Subdivision of the )  
State of South Dakota, )

Plaintiff, )

vs. )

STEVE SIMUNEK, CARLA SIMUNEK, )  
KELVIN G. LORENZ d/b/a )  
BLACK HILLS HARDSCAPES, INC., )  
MOSSET CONSTRUCTION, INC., and )  
SCOTT SIMUNEK d/b/a )  
SIMUNEK ELECTRIC, )

Defendants. )

**FILED**

MAR 14 2008

SOUTH DAKOTA UNITED JUDICIAL SYSTEM  
7TH CIRCUIT CLERK OF COURT

By \_\_\_\_\_

***STIPULATION FOR SETTLEMENT  
WITH DEFENDANTS SIMUNEKS AND BLACK HILLS HARDSCAPES, INC.***

WHEREAS the parties, the City of Hot Springs, hereinafter referred to as "City" and Defendants Steve Simunek and Carla Simunek, hereinafter referred to as "Defendants Simuneks" and Kelvin G. Lorenz, d/b/a Black Hills Hardscapes, Inc. hereinafter referred to as "Black Hills Hardscapes", are desirous of settling this matter without protracted litigation; and

WHEREAS the parties are desirous of fulfilling the terms of what they understand the original agreement was for the construction of the addition Nine Holes of the Golf Course; and providing that the Land Exchange complies with SDCL 9-27-34.1;

WHEREAS, the parties agree that it is in the best interest of the City and its citizens that the City own and operate an 18-hole golf course open to the general public;

NOW, THEREFORE, IT IS HEREBY AGREED AND STIPULATED TO AS FOLLOWS:

1.

Plaintiff will comply with the provisions of SDCL 9-27-34.1 on the land exchange by doing the following:

A. Hiring David Nichol at Plaintiff's expense to appraise as of the 1st day of June, 2002 the land exchanged between the Plaintiff and Defendants Steve and Carla Simunek and Black Hills Hardscapes, Inc. under the Amended Memorandum of Agreement and as identified in Exhibits A, B, C and D, attached hereto.

The South Dakota Conservancy District must give its written approval of the transfer of the affected land within the solid waste system before the public hearing on the proposed land exchange.

B. That when Nichol's appraisal is completed, it shall be made public, and the City Council shall schedule a public hearing on the proposed land exchange; and that if the City Council believes it is in the best interest of the city, they will adopt a Resolution authorizing and ratifying the land exchange.

C. That after the public hearing the parties shall ratify and reaffirm the exchange of land described in Exhibit A, B, C and D attached hereto.

2.

Plaintiff agrees that the Rural Service Districts which were originally created shall continue in existence until such time as lots have been transferred to the Urban Service District. Any transfer of any parcel of land from a Rural Service District to the Urban Service District shall be made in compliance with SDCL 9-21A-10.

3.

Plaintiff agrees to hire THK & Associates to appraise the additional Nine Holes of the Golf Course.

4.

Plaintiff agrees to make a lump sum settlement on Defendants Simunek's claim for compensation for the construction of the additional Nine Holes of the Golf Course by making a one-time payment of \$625,000.00. This lump sum payment is contingent upon the additional Nine Holes of the Golf Course appraising for more than \$625,000.00. Defendants Simunek agree that the cost of the appraisal performed by THK & Associates will be deducted from the \$625,000.00 to be paid by the Plaintiff to Defendants Simunek. The parties further agree that the lump sum payment of \$625,000.00 is contingent upon the Plaintiff obtaining financing from a commercial, private or governmental lender. This Agreement is contingent upon payment on or before June 1, 2008, of the \$625,000.00 by Plaintiff to Defendant less the cost of the THK & Associates appraisal. In the event payment hereunder is made after June 1, 2008, Defendant shall be entitled to receive the annual payment of one-half of the increase in the golf course fees over and above the 2004 revenue received from golf course fees by the Plaintiff.

5.

Plaintiff agrees for year 2007 Steve and Carla Simunek will receive the annual payment of one-half of the increase in the Golf Course fees over and above the 2004 revenue received from Golf Course fees by the Plaintiff.

6.

Defendants Steve and Carla Simunek, and Black Hills Hardscapes, Inc. upon performance of the terms of this agreement will dismiss with prejudice their Counterclaims



against Plaintiff and both Plaintiff and Defendants will sign a Mutual Release releasing each other party from any and all claims they have against the other arising out of the construction of the additional Nine Holes of the Golf Course and the land exchange provided for in the original Memorandum of Agreement and the Amended Memorandum of Agreement.

7.

Plaintiff agrees to begin closing the Rubble Pit and moving its Transfer Station operation starting January 1, 2010 with the Rubble Pit being closed by December 31, 2010 and Plaintiff's Transfer Station being relocated by December 31, 2010. These closures are subject to the approval of the South Dakota Department of Environment and Natural Resources.

8.

The City agrees to the adoption of zoning ordinances 1032 and 1033 and to lift the moratoriums on building permits.

9.

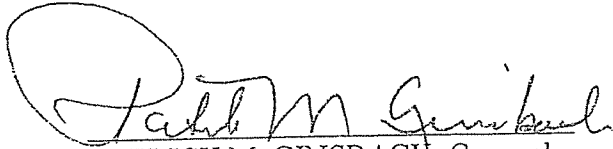
The parties further agree that the pending litigation, once the terms of this Stipulation have been performed, both the Complaint and Counterclaim shall be dismissed with prejudice.

Dated this 20 day of February, 2008.

APPROVED:

CITY OF HOT SPRINGS

  
CARL OBERLITNER, Mayor


  
PATRICK M. GINSBACH, Counsel

  
JERRY D. JOHNSON, Counsel

Dated this 27<sup>th</sup> day of February, 2008.

  
STEVE SIMUNEK, Defendant

  
CARLA SIMUNEK, Defendant

  
E. JAMES HOOD, Counsel for  
Defendants Simuneks

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

BLACK HILLS HARDSCAPES, INC.

BY: \_\_\_\_\_  
KELVIN G. LORENZ

ERIKA S. OLSON, Counsel

Pursuant to SDCL I- 4-11 this Stipulation has been reviewed by the Attorney General for the State of South Dakota and the terms and conditions stated therein are acceptable to the Attorney General for the State of South Dakota approved as stated.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
STEVE SIMUNEK, Defendant

\_\_\_\_\_  
CARLA SIMUNEK, Defendant

\_\_\_\_\_  
E. JAMES HOOD, Counsel for  
Defendants Simunek

Dated this 28 day of February, 2008.

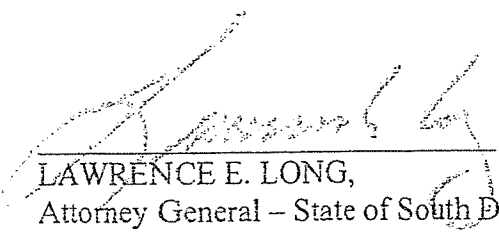
BLACK HILLS HARDSCAPES, INC.

BY: Kevin G. Lorenz  
KELVIN G. LORENZ

Erika S. Olson  
ERIKA S. OLSON, Counsel

Pursuant to SDCL I- 4-11 this Stipulation has been reviewed by the Attorney General for the State of South Dakota and the terms and conditions stated therein are acceptable to the Attorney General for the State of South Dakota approved as stated.

Dated this 6<sup>th</sup> day of March, 2008.

  
LAWRENCE E. LONG,  
Attorney General – State of South Dakota

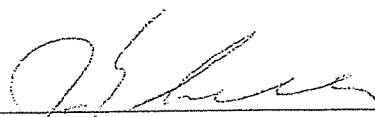
**ORDER**

The Court having reviewed the foregoing Stipulation and being fully advised in the premises, does hereby

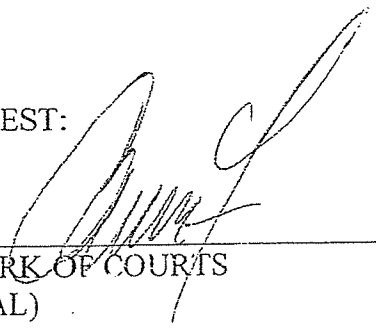
ORDER that the *STIPULATION FOR SETTLEMENT WITH DEFENDANTS SIMUNEKS AND BLACK HILLS HARDSCAPES, INC.* be and is hereby approved and incorporated herein as if set forth in ex tenso.

Dated this 10 day of March, 2008.

BY THE COURT:

  
THE HONORABLE JEROME A. ECKRICH, III  
CIRCUIT COURT JUDGE

ATTEST:

  
CLERK OF COURTS  
(SEAL)

AMENDED  
MEMORANDUM OF AGREEMENT

THE CITY OF HOT SPRINGS, SOUTH DAKOTA, hereinafter referred to as "City", Steven L. Simunek and Carla M. Simunek, husband and wife, hereinafter referred to as "Owners," and Kelvin G. Lorenz, hereby enter into an agreement as follows:

I.

Owners agree to develop an additional 9-holes for the golf course on 80 to 90 acres of land adjacent to the existing Hot Springs Golf Course. When the course is developed it will be deeded by the Owners to the City with the price to be set as the actual cost for the owners developing said golf course. Said cost is projected by the architect between One and One and One-half Million Dollars. Said land will be deeded to the City and the City of Hot Springs in return will transfer to the owners up to 30 acres of the existing golf course and Material Recovery Facility (MRF) lands to be agreed upon between the parties. The City agrees to allow up to two golf fairways to be constructed by owners on land at the Material Recovery Facility (MRF). Kelvin G. Lorenz will also deed to the City 20 to 30 acres of land upon which two or three fairways of the new course will be developed by Owners. If said golf course is not built within two (2) years said land shall be deeded back to Lorenz. Owners shall have the right to occupy

and build said fairways on this land being deeded to the City by Lorenz. City agrees in return to deed several acres of City property in the golf course vicinity to Lorenz. All of the properties herein referred to are subject to a proper survey and platting as necessary. The purchase price will be paid by the City paying to the Owners 50% of the added gross income from golfing fees, membership fees and other miscellaneous fees over the existing income adjusted annually for inflation from those same items at the time the City takes over the golf course. The Owners will charge the City no interest.

## II.

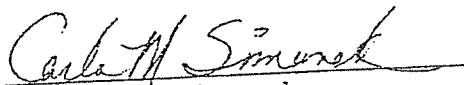
The City will create a Rural Service District covering the Owners' real property in Sections Twenty-two (22), Twenty-three (23), Twenty-four (24), Twenty-five (25) and Twenty-six (26), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota, which the Owners will develop and also covering the real property owned by Kelvin G. Lorenz in said Sections Twenty-two (22) and Twenty-three (23), which he will develop. The Owners are already in the process of installing water and sewer lines across said real property with said utilities to meet all of the City specifications, including inspections and approval by the City Engineer. As lots within said Rural Service District are sold by either the Owners or Kelvin G.

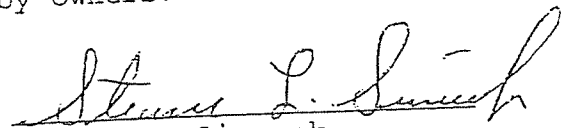
Lorenz the classification of said lots shall be changed to urban and said lots shall become liable for regular City property taxes. Until lots are sold the property within the Rural Service District shall be classified as agricultural property in accordance with South Dakota Codified Laws, Chapter 9-21A.

III.

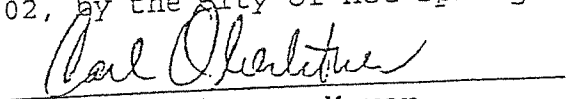
Contemporaneously with the above actions the City of Hot Springs will annex into the City all of the property to be included within the Rural Service District, as well as any lots already platted and sold within the above-described Sections by the Owners and also including in said annexation the existing Hot Springs Municipal Golf Course property. If the City fails to annex said property the Owners will pay to the City the cost of fire hydrants and manholes installed on Owners' property.

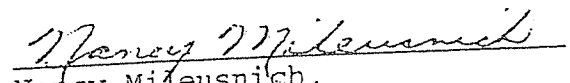
Signed this 1<sup>st</sup> day of July, 2002, by Owners.

  
Carla M. Simunek

  
Steven L. Simunek

Signed this 1<sup>st</sup> day of July, 2002, by the City of Hot Springs.

  
Carl Oberlitner, Mayor

  
Nancy Mileusnich,  
Council President

ATTEST:

Cheryl Wait  
Cheryl Wait, Finance Officer

Signed this 1<sup>st</sup> day of July, 2002, by Kelvin G. Lorenz.

Kevin G. Lorenz  
Kelvin G. Lorenz



Exhibit A

Lot GC-128, a subdivision of Tract 14B, Boulder Falls Addition, Hot Springs, Fall River County, South Dakota, QCD dated 11-23-2005, recorded 11-30-2005.

Tract SA of Golf Course Property located in Section 22, Township 7 South, Range 5 East, BHM, Hot Springs, Fall River County, South Dakota, according to the plat thereof recorded in Book XXI of Plats, page 19, Office of the Register of Deeds, Fall River County, South Dakota, QCD dated 2-3-2003, recorded 2-5-2003.

Tracts SB and SC, located in a replat of all that portion of Godard Addition lying south of a straight line commencing on the west boundary line of said addition and lying coincident with the north boundary lines of the south three lots of Blocks 5 (five), 6 (six), 7 (seven) and 8 (eight), and ending on the east boundary of said addition, City of Hot Springs, Fall River County, South Dakota (13.672 acres), according to the plat thereof recorded in Book XXI of Plats, page 28, Office of the Register of Deeds, Fall River County, South Dakota, QCD dated 4-21-2003, recorded 4-22-2003.

## Exhibit B

Tracts LA, LC and LF of Golf Course Property; and Tract LB, a subdivision of Tract 10A, and Tract LD, a subdivision of Tract 12A, both located in Tract G in the NE1/4 of the SE1/4, all in Section 22; and Tract LE, a subdivision of Tract 12B, and Tract LG, a subdivision of Tract 10B, both in the NW1/4 of the SW1/4 of Section 23; all in Township 7 South, Range 5 East, BHM, Hot Springs, Fall River County, South Dakota, according to the plat thereof recorded in Book XXI of Plats, page 19, Office of the Register of Deeds, Fall River County, South Dakota, QCD dated 2-3-2003, recorded 2-5-2003.

Tracts LH and LJ, located in Lot 2 (two), Tract B and the NE1/4 of the SE1/4, Golf Course Property, Section 22, Township 7 South, Range 5 East, BHM, City of Hot Springs, Fall River County, South Dakota (0.624 acres), as recorded in Book XXI of Plats, page 29; and

Tract LK, located in a replat of all of that portion of Godard Addition lying south of a straight line commencing on the west boundary line of said addition and lying coincident with the north boundary lines of the south three lots of Blocks 5 (five), 6 (six), 7 (seven), and 8 (eight), and ending on the east boundary of said addition, City of Hot Springs, Fall River County, South Dakota (9.002 acres) as recorded in Book XXI of Plats, page 28, Office of the Register of Deeds, Fall River County, South Dakota, QCD dated 4-21-2003, filed 4-22-2003.

### Exhibit C

Tracts 13A and 13B, as recorded in Book XX of Plats, page 99; and Tract 11, as recorded in Book XXI of Plats, page 8; and Tracts 14A and 14B and 18A and 18B, as recorded in Book XXI of Plats, page 9, Office of the Register of Deeds, Fall River County, South Dakota, all of said real property being located in Boulder Falls Addition to the City of Hot Springs, Fall River County, South Dakota, reserving to Grantors and their Successors in Interest an access and utility easement over and across the north thirty (30) feet of the west one-hundred-fifty (150) feet of Tract 14B, QCD dated 12-27-2002, filed 1-2-2003.

Tracts 14C, 15A, 15B, 15CP, 16, and 17, Boulder Falls Addition, Hot Springs, Fall River County, South Dakota, according to the plat thereof filed in Book XXI of Plats, pages 27 and 27A, Office of the Register of Deeds, Fall River County, South Dakota (26.767 acres) and located in the S1/2 of Section 23 and the N1/2 of Section 26, Township 7 South, Range 5 East, BHM, Fall River County, South Dakota, QCD dated 4-21-2003, filed 4-25-2003.

Exhibit D

Tracts 10A and 12A located in Tract G in the NE1/4SE1/4, Section 22, Township 7 South, Range 5 East, BHM, Hot Springs, Fall River County, South Dakota, according to the plat thereof recorded in Book XXI of Plats, page 2, Office of the Register of Deeds, Fall River County; and Tracts 10B, 11 and 12B located in the SW1/4 of the NW1/4 and the NW1/4 of the SW1/4, Section 23, Township 7 South, Range 5 East, BHM, Hot Springs, Fall River County, South Dakota, according to the plat thereof recorded in Book XXI of Plats, page 1, Office of the Register of Deeds, Fall River County, South Dakota, QCD dated 11-14-2002, filed 11-19-2002.

ORDINANCE NO. 1064

AN ORDINANCE AMENDING ORDINANCES NOS. 984, 985, AND 1004 OF THE REVISED ORDINANCES OF THE CITY OF HOT SPRINGS, SOUTH DAKOTA, BY ADDING NEW SECTIONS THERETO RELATING TO RURAL SERVICE DISTRICTS.

BE IT ORDAINED by the Common Council of the City of Hot Springs, Fall River County, South Dakota:

That ORDINANCES NOS. 984, 985, and 1004 of the revised ordinances of the City of Hot Springs, South Dakota, are hereby amended to read as follows:

1. Service Districts Established
2. Urban Service District
3. Rural Service District Land - Criteria for Inclusion
4. Rural Service District Land - Designation
5. Rural Service District Land - Mill Levy and Assessed Value
6. Rural Service District Land - Platting or Construction - Report- Transfer to Urban District
7. Filing Ordinance Amendment or Order With County Auditor
8. Repeal of Conflicting Ordinances

**Section 1. Service Districts Established.**

Pursuant to the authority granted in SDCL Chapter 9-21A, the city is divided in area into an urban service district and a rural service district constituting separate taxing districts for the purpose of levying all municipal ad valorem property taxes, except those levied for the payment of bonds.

**Section 2. Urban Service District.**

The urban service district shall include all lands within the boundaries of the city which are not included in the rural service district.

**Section 3. Rural Service District Lands—Criteria for inclusion.**

The rural service district shall include only the platted or unplatted lands as in the judgment of the Common Council at the time of the adoption of this section are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial or urban residential purposes. The rural service district may include lands which are not contiguous to one another.

**Section 4. Rural Service District Land—Designation.**

The rural service district shall consist of those platted or unplatted, or both, lands described in Exhibits A, B and C, on file in the city's Finance Office entitled, Lands Included in the Rural Service District, and attached hereto and made a part hereof, all of which lands are rural in

character, are used or usable for agriculture, and are not developed for commercial, industrial or urban residential purposes.

**Section 5. Rural Service District Land–Mill levy and Assessed Value.**

The tax levy and assessed value on the agricultural land annexed shall not exceed the average tax levy and average assessed value on unannexed agricultural land in adjoining townships on the county so long as the annexed land remains rural property and is included in the rural service district.

**Section 6. Rural Service District Lands–Platting or Construction–Report–Transfer to Urban district.**

Whenever any parcel of land, owned by one person or by two or more persons jointly or in common at the time of its inclusion in the rural service district, is platted, in whole or in part, and whenever application is made for a permit for the construction of a commercial, industrial or urban residential development or improvement to be situated on the parcel or any part thereof, the board or officer of the city approving the plat or building permit or having knowledge of the change in circumstances shall report the same to the Common Council, which shall make and enter an order transferring the parcel from the rural service district to the urban service district.

**Section 7. Filing Ordinance Amendment or Order With County Auditor.**

The city's Finance Officer is directed to file with the appropriate county auditor a certified copy of Ordinance No. 1064, from which §§ 1 through 7 are derived, every amendment thereof and every order adopted or entered pursuant to the ordinance.

**Section 8. Repeal of Conflicting Ordinances.**

That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed insofar as they contradict any provisions of this ordinance.

Hot Springs Common Council  
Hot Springs, South Dakota

  
\_\_\_\_\_  
Carl Oberlittner, Mayor

ATTEST:

  
\_\_\_\_\_  
Cheryl Wait, Finance Officer

Passed first reading: June 2, 2008  
Passed second reading: June 16, 2008  
Published: June 24, 2008

## EXHIBIT A

Southeast Quarter of the Southeast Quarter (SE1/4SE1/4) of Section Twenty-Two (22); Southwest Quarter of Southwest Quarter (SW1/4SW1/4), South Half of Southeast Quarter of Southwest Quarter (S1/2SE1/4SW1/4), and that part of the Southeast Quarter of the Southeast Quarter (SE1/4SE1/4) lying south of the U.S. Highway 18 By-Pass, less Revised Tract "B" and Tract "C", according to the plat thereof recorded in Book XIV of Plats, page 30, less Lots S-1 and S-2 as recorded in Book XIX of Plats, pages 74 and 75, all in Section Twenty-Three (23); that part of the Southwest Quarter of the Southwest Quarter (SW1/4SW1/4) lying south of U.S. Highway 18 By-Pass and west of South Dakota Highway 71 in Section Twenty-Four (24), less Lots S-7 and S-8, but including Lot S-5, as recorded in Book XX of Plats, page 63; that part of the Northwest Quarter of the Northwest Quarter (NW1/4NW1/4) lying north of South Dakota Highway 71 in Section Twenty-Five (25); and, that part of the Northeast Quarter (NE1/4) lying north of South Dakota Highway 71 and the North Half of the Northwest Quarter (N1/2NW1/4) less Tract Z and Lots Five (5) through Eighteen (18) of Cascade Valley Development, a replat of Mountain High Subdivision, located in the North Half of the Northwest Quarter (N1/2NW1/4), according to the plat thereof recorded in Book XVIII of Plats, page 36, in the office of the Fall River County Register of Deeds, all in Section Twenty-Six (26), less Lot S-3 as recorded in Book XIX of Plats, page 95, being located in the above-described Sections Twenty-three (23), Twenty-four (24), Twenty-five (25) and Twenty-six (26); some of the above described real property to be included in the Rural Service District is further described as Boulder Falls Addition, less Lot GC-1 thereof, as recorded in Book XX of Plats, pages 64, 64A and 64B, all of the above described real property being located in Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota.

Tract G in the Northeast Quarter of the Southeast Quarter (NE1/4SE1/4) and the East Half of the Southeast Quarter of the Northeast Quarter (E1/2SE1/4NE1/4) lying south of the highway, less Tract D containing ten (10) acres, plus or minus, located in Section Twenty-two (22), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota, being thirteen (13) acres, plus or minus.

The Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) lying south of the highway, less Tract D, and Northwest Quarter of Southwest Quarter (NW1/4SW1/4), less Lot H-4, and less Lots One (1) and Two (2) of Adimap Subdivision, all in Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota, containing 49.85 acres, plus or minus.

City acreage being a part of the South Half of the Southeast Quarter of the Northwest (S1/2SE1/4NW1/4) of Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), in the City of Hot Springs, Fall River County, South Dakota, less Lot H-2, being 9.29 acres, more or less, and Lot Two (2) of Adimap Subdivision in the Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) of Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), in the City of Hot Springs, Fall River County, South Dakota, being 3.859 acres.



## EXHIBIT B

Lot S-5 as recorded in Book XX of Plats, page 63 of Boulder Falls Business Park located in the Southeast Quarter (SE1/4) of Section Twenty-three (23) and in the Southwest Quarter (SW1/4) of Section Twenty-four (24); Boulder Falls Addition located in parts of Sections Twenty-two (22), Twenty-three (23) and Twenty-six (26), less Lot GC-1 thereof as recorded in Book XX of Plats, pages 64, 64A and 64B in the office of the Fall River County Register of Deeds. The foregoing Boulder Falls Addition was included by legal description in the property in the prior Rural Service District adopted by the Common Council;

Tract G in the Northeast Quarter of the Southeast Quarter (NE1/4SE1/4) and the East Half of the Southeast Quarter of the Northeast Quarter (E1/2SE1/4NE1/4) lying south of the highway, less Tract D containing ten (10) acres, plus or minus, located in Section Twenty-two (22), being thirteen (13) acres, plus or minus;

The Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) lying south of the highway, less Tract D, and Northwest Quarter of Southwest Quarter (NW1/4SW1/4), less Lot H-4, and less Lots One (1) and Two (2) of Adimap Subdivision, all in Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), Fall River County, South Dakota, containing 49.85 acres, plus or minus;

City acreage being a part of the South Half of the Southeast Quarter of the Northwest Quarter (S1/2SE1/4NW1/4) of Section Twenty-three (23), Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian (B.H.M.), in the City of Hot Springs, Fall River County, South Dakota, less Lot H-2, being 9.29 acres, more or less, and Lot Two (2) of Adimap Subdivision in the Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) of Section Twenty-three (23), being 3.859 acres;

All of the above described real property being located in Township Seven South (T7S), Range Five East (R5E), Black Hills Meridian, Fall River County, South Dakota.

## EXHIBIT C

Lots 1 through 16, inclusive and dedicated public right of ways, Boulder Falls Third Addition, Hot Springs, Fall River County, South Dakota, a replat of all of Blocks 4, 6 and 7 and that part of Block 5 lying south and west of U. S. Highway 18 Truck Bypass and the following vacated streets and alleys: the east-west alleys running within Blocks 4, 6 and 7 and within that part of Block 5 lying south and west of U. S. Highway 18 Truck Bypass; 23<sup>rd</sup> Street adjoining the west side of Block 4 continuing south to where 23<sup>rd</sup> Street meets the northern edge of Block 7; Flint Avenue running between Blocks 4 and 5 on the north and Blocks 6 and 7 on the south; 21<sup>st</sup> Street running between Blocks 4 and 7 on the west and Blocks 5 and 6 on the east; 20<sup>th</sup> Street running along the east side of Block 6 north to the south line of Block 5; and Fresno Avenue running along the south edge of Blocks 6 and 7 as well as the south end of 20<sup>th</sup> and 21<sup>st</sup> Streets, all in Westside Addition, Hot Springs, Fall River County, South Dakota.

ORDINANCE NO. 1081

AN ORDINANCE AMENDING ORDINANCE NO. 1064 OF REVISED ORDINANCES, SECTION 6, OF THE REVISED ORDINANCES OF THE CITY OF HOT SPRINGS, SOUTH DAKOTA, BY AMENDING SECTION 6 THERETO RELATING TO RURAL SERVICE DISTRICTS.

BE IT ORDAINED by the Common Council of the City of Hot Springs, Fall River County, South Dakota:

That ORDINANCE NO. 1064 of the revised ordinances of the City of Hot Springs, South Dakota, is hereby amended to read as follows:

1. Service Districts Established
2. Urban Service District
3. Rural Service District Land - Criteria for Inclusion
4. Rural Service District Land - Designation
5. Rural Service District Land - Mill Levy and Assessed Value
6. Rural Service District Land - Platting or Construction - Report- Transfer to Urban District
7. Filing Ordinance Amendment or Order With County Auditor
8. Repeal of Conflicting Ordinances

**Section 1. Service Districts Established.**

Pursuant to the authority granted in SDCL Chapter 9-21A, the city is divided in area into an urban service district and a rural service district constituting separate taxing districts for the purpose of levying all municipal ad valorem property taxes, except those levied for the payment of bonds.

**Section 2. Urban Service District.**

The urban service district shall include all lands within the boundaries of the city which are not included in the rural service district.

**Section 3. Rural Service District Lands—Criteria for inclusion.**

The rural service district shall include only the platted or unplatted lands as in the judgment of the Common Council at the time of the adoption of this section are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial or urban residential purposes. The rural service district may include lands which are not contiguous to one another.

**Section 4. Rural Service District Land—Designation.**

The rural service district shall consist of those platted or unplatted, or both, lands described in Exhibits A, B and C, on file in the city's Finance Office entitled, Lands Included in the Rural Service

EXHIBIT

6

District, and attached hereto and made a part hereof, all of which lands are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial or urban residential purposes.

**Section 5. Rural Service District Land—Mill levy and Assessed Value.**

The tax levy and assessed value on the agricultural land annexed shall not exceed the average tax levy and average assessed value on unannexed agricultural land in adjoining townships on the county so long as the annexed land remains rural property and is included in the rural service district.

**Section 6. Rural Service District Lands—Platting or Construction—Report—Transfer to Urban district.**

Whenever any parcel (lot) of land is owned by one person or company at the time of its inclusion in the Rural Service District, is sold to a third party, in whole or in part, or whenever the person owning the property at the time of its inclusion in the Rural Service District makes application for a permit for the construction of a commercial, industrial, or residential development improvement to be situated on the parcel or any part thereof, then the Common Council shall make and enter an order transferring that parcel from Rural Service District to Urban Service District.

**Section 7. Filing Ordinance Amendment or Order With County Auditor.**

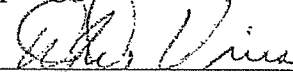
The city's Finance Officer is directed to file with the appropriate county auditor a certified copy of Ordinance No. 1081, from which §§ 1 through 7 are derived, every amendment thereof and every order adopted or entered pursuant to the ordinance.

**Section 8. Repeal of Conflicting Ordinances.**

That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed insofar as they contradict any provisions of this ordinance.

Hot Springs Common Council

Hot Springs, South Dakota



Don DeVries, Mayor

ATTEST:



Cheryl Wait, Finance Officer

Passed first reading: April 6, 2009

Passed second reading: April 20, 2009

Published: April 28, 2009

AUDITOR'S COLLECTED AND UNCOLLECTED TAX REPORT - SDCL 10-1-1-17

FALL RIVER COUNTY

Statement in typewritten form, showing taxes levied and added, collected and abated, and uncollected for state, county, school, municipalities, townships and other entities covering one year period (taxes levied in 2015, collected in 2016). Show the percentage of tax collected and abated, also the percentage remaining uncollected as of December 31, 2016.

	TOTAL LEVIED & ADDED	%	COLLECTED & ABATED	%	UNPAID TAXES	%
County Taxes (lines Z of PT 76)	2,761,378.48	100%	2,709,873.26	98%	51,505.22	2%
Secondary Road Taxes (line 2-10 of PT76)	258,374.31	100%	254,485.04	98%	3,889.27	2%
Fire Fighting Purposes (34-31-3) (line 2-11 of PT76)	1,000.21	100%	999.98	100%	0.23	0%
Railroad Authority (49-17A-22,23) (line 2-12 of PT76)		100%				
Airport Authority (*50-6A-24,25) (line 2-13 of PT76)		100%				
School Taxes (line 2-14 of PT76)	5,432,685.90	100%	5,324,588.58	98%	108,097.32	2%
Civil Township Taxes (lines 2-15 of PT76)	4,560.24	100%	4,560.24	100%	-	0%
Cities and Town Taxes (line 2-16 of PT76)	1,374,002.86	100%	1,326,036.31	97%	47,966.55	3%
Sub-District Conservancy District (line 2-17 of PT76)		100%				
Rural Fire Protection Districts-SDCL 34-31A-21) (line 2-18 of PT76)		100%				
Other Entity Tax: (line 2-20 of PT 76) (line 2-20 of PT 76)						
(Please specify Taxing District Name)						
1) Ardmore Rural Fire District	10,859.40	100%	10,820.44	99%	38.96	1%
2) Cascade Rural Fire District	31,272.93	100%	30,723.15	98%	549.78	2%
3) Edgemont Rural Fire District	7,505.34	100%	7,442.68	99%	62.66	1%
4) Hot Springs Rural Fire District	53,102.60	100%	52,133.56	98%	969.04	2%
5) Minnekahta Rural Fire District	10,466.57	100%	10,248.89	97%	217.68	3%
6) Oeirchs Rural Fire District	11,504.47	100%	11,361.64	98%	142.83	2%
7) Edgemont Ambulance	27,893.78	100%	27,415.16	98%	478.62	2%
8) Hot Springs Ambulance	76,742.64	100%	75,211.32	98%	1,531.32	2%
9) Oeirchs Ambulance	8,273.35	100%	8,006.13	98%	121.22	2%
10) Pineshadow Road District	4,329.02	100%	4,133.58	95%	195.44	5%
11) Cascade Mountain Road District	645.81	100%	626.20	96%	19.61	4%
12) Oral Rural Fire District	15,995.41	100%	15,832.77	98%	162.64	2%
13) Eagle Valley Road District	5,923.58	100%	5,923.63	100%	(0.05)	0%
14) Country Club Road District	7,220.71	100%	7,163.56	99%	57.15	1%
15) Hot Brook Road District	5,101.05	100%	4,940.41	96%	160.64	4%
16) Waters Edge Road District	4,477.41	100%	4,457.05	99%	20.36	1%
17) Cedar Hill Road District	2,728.15	100%	2,649.64	97%	78.51	3%
18) Valley View Road District	1,138.67	100%	1,130.31	99%	8.36	1%
19) Ridge Road District	1,721.47	100%	1,721.64	100%	(0.17)	0%
20) Smithwick Fire District	13,334.27	100%	12,454.38	93%	879.89	7%

(Total of all above categories must equal "A" of PT76)	10,132,692.63	100%	9,915,539.55	217,153.08
<b>SPECIAL TAXES:</b>				
Telephone Outside Corporate Limits (line 2-9 of PT 76)		100%		
(line 2-9 of PT 76)				
Cascade Road District	3,000.00	100%	2,900.00	3,100.00
Predator	432.50	100%	432.50	432.50
Country View Road District	4,400.00	100%	4,000.00	4,800.00
Edgemont Nuisance	1,000.00	100%	400.00	1,600.00
Ridge Road District	2,850.00	100%	2,850.00	2,850.00
Valley View Road District	2,200.00	100%	2,100.00	2,300.00
Total 1 Year Special Taxes	13,882.50	100%	12,682.50	15,082.50
Special Assessments - list separately on back of form (line 2-19 of PT 76)	80,193.81	100%	73,286.82	6,906.99
<b>TOTAL SPECIAL TAXES</b>	94,076.31	100%	85,969.32	21,989.49
<b>TOTAL REAL PROPERTY TAXES</b>				
General + Spec. Taxes (must equal "B" & "G" of PT 76)	10,226,768.94	100%	10,001,508.87	239,142.57
Registered Mobile Home Taxes (from PT 6)	21,167.19	100%	19,320.61	1,846.58
				9%

I, Sue Ganje County Auditor of Fall River County, State of South Dakota, do hereby certify that to the best of my knowledge all the foregoing figures are correct, and that they show the true amount of taxes levied, collected and uncollected for the year 2016 for state, county, cities, townships, school districts and other entities in said county.

Dated this 30 day of January, 2017

\_\_\_\_\_  
County Auditor

Special Assessments Special Assessments (line 2-19 of PT 76) (Please specify Special Assessment)	TOTAL LEVIED & ADDED	%	COLLECTED & ABATED	%	UNPAID TAXES	%
1) 2007 Sew 2007-1 HS Sanitary Sewer District 2007-1	423.50	100%	423.50	100%	-	0%
2) 2060 2004-1 Str HS Street Improvement #2004-1	4,507.39	100%	4,373.64	97%	133.75	3%
3) 2070 2006-1 Str HS Street Improvement #2006-1	342.00	100%	342.00	100%	-	0%
4) 2071 2006-50A Sewer District #2006-50A	2,604.90	100%	2,604.90	100%	-	0%
5) 2072 2006-50B Sewer District #2006-50B	1,197.00	100%	1,197.00	100%	-	0%
6) 2130 2011-1 Street 2011-1 Street; Back Nine	71,119.02	100%	64,345.78	90%	6,773.24	10%