10-11-1. **County auditor to add omitted property to assessment rolls.** It shall be the duty of the county auditor of each county after delivery of the assessment rolls by the director of equalization to his office on September fifteenth of each year to add omitted property to the assessment rolls, as provided by §§ 10-11-2 to 10-11-8, inclusive.


10-11-2. **Correction of assessment rolls by addition of property and valuation.** Whenever the county auditor shall discover or receive credible information, or if he shall have reason to believe that any real property has from any cause been omitted, in whole or in part, in the assessment of any year or number of years, he shall proceed to correct the assessment rolls and add such property thereto, with the valuation.

Source: SL 1897, ch 28, § 40; RPoIC 1903, § 2106; RC 1919, § 6723; SL 1919, ch 110, § 1; SDC 1939, § 57.0346; SL 1992, ch 80, § 106.

10-11-3. **Notice to property owner or occupant to show cause before addition of property to assessment rolls.** If the person claiming to own the property referred to in § 10-11-2, or occupying it, or in possession thereof, resides in the county and is not present, the county auditor shall give such person notice in writing of his action in adding such property to the assessment rolls, describing it in general terms, and requiring such person to appear before him at his office at a specified time within fifteen days after giving such notice, and to show cause, if any, why such property should not be added to the assessment rolls.

Source: SL 1919, ch 110, § 2; SDC 1939, § 57.0346.

10-11-4. **Addition of property and valuation after failure of owner to show cause against assessment.** If the party notified as provided by § 10-11-3 does not appear, or if he appears and fails to show any good and sufficient cause why such assessment shall not be made, the same shall be made, and the county auditor shall charge such property and the owner thereof with the amount of taxes thereon, and enter such valuation and taxes so extended on the tax list of the year for which such omitted property is liable, and to enable him to do so he is invested with all the powers of directors of equalization under this title.

Source: SL 1919, ch 110, § 2; SDC 1939, § 57.0346; SL 1989, ch. 82, § 41.

10-11-5. **Addition of omitted tax to tax list_Certification to County Treasurer_Warrant for Collection_Evidence Filed by County Auditor.** The county auditor shall upon completing such assessment and extending the tax thereon, immediately make the necessary entries upon the proper tax lists which are in his possession, to add the omitted tax, and as to such tax lists as are in possession of the county treasurer he shall immediately certify to such county treasurer the name of the owner, the value of the property so assessed, and the year or years for which such assessment is made, the name or number of the school district and the name of the township or municipality in which such property is located, and the amount of tax extended against the same, and if such assessment be upon any tract or tracts of real property, a legal description of same must be given, and there shall be attached to said certificate a warrant for the collection of such taxes, and the county auditor shall, in all cases, file in his office a statement of the facts or evidence on which he made such correction or additional assessment.
10-11-6. Notice mailed to taxpayer of addition of omitted property. The county auditor so entering such omitted property for taxation shall, at the time of entering the same on the tax rolls, deposit in the United States mails, properly addressed to the taxpayer against whom the assessment is made, a notice of said assessment.

Source: SL 1919, ch 110, § 2; SDC 1939, § 57.0346; SL 1992, ch 60, § 2.

10-11-7. Entry of omitted taxes on duplicate tax list—Collection. The county treasurer shall, upon receipt of the certificate described by § 10-11-5, enter said assessment and the taxes so extended upon the duplicate tax list for such year or years, and proceed to collect the same in the manner provided by law for the collection of other taxes.

Source: SL 1919, ch 110, § 3; SDC 1939, § 57.0346.

10-11-8. Power of state department to direct addition of omitted property—Procedure. Nothing in §§ 10-11-2 to 10-11-7, inclusive, shall in any manner deprive the Department of Revenue or its proper official of the right to require county auditors to place upon the assessment rolls omitted property which may have escaped assessment and taxation in the current or previous years, and in which event the procedure prescribed in said sections shall be followed by the county auditor upon receiving proper information and order from the secretary of revenue.

Source: SDC 1939, § 57.0346; SL 2003, ch 272 (Ex. Ord. 03-1), § 82; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

10-11-11. Change of assessment and tax lists to add omitted property discovered by treasurer. When the county treasurer, after the tax list is committed to him, shall ascertain that any land or other property is omitted, he shall report the fact to the county auditor, who, upon being satisfied thereof, shall enter the same upon his assessment list and assess the value, and the treasurer shall enter it upon the tax list and collect the tax as in other cases.

Source: SL 1897, ch 28, § 96; RPoiC 1903, § 2159; RC 1919, § 6771; SL 1921, ch 126, § 1; SDC 1939, § 57.1002.

10-4-19.2. Apportionment when property transferred from exempt entity to nonexempt entity. Any real property which is owned or controlled by a tax-exempt entity and which is transferred to a nonexempt person, firm, or corporation after the legal assessment date is liable for taxation for that portion of the taxable year in which it is not owned or controlled by a tax-exempt entity. The nonexempt person, firm, or corporation is liable for the payment of all taxes based on an assessment during the year of transfer, proportionate to the length of time such nonexempt person, firm, or corporation owns such property. Such transferred property may not be taxed for any month in the taxable year in which such property is in the legal possession of any such tax-exempt entity for more than sixteen days. Such property shall be valued for tax purposes as of the legal assessment day.

<table>
<thead>
<tr>
<th>Parcel_Number</th>
<th>Inst Date</th>
<th>Seller</th>
<th>Buyer</th>
<th>Permit_Comment</th>
<th>Exempt %</th>
<th>Taxable %</th>
<th>Full &amp; True</th>
<th>ADD ON</th>
</tr>
</thead>
<tbody>
<tr>
<td>72150-13300-009-00</td>
<td>3/23/2020</td>
<td>Bethel Assembly Church</td>
<td>Pawlowski, Wesley &amp; Lisa Rae</td>
<td>Exempt sold to NON-Exempt</td>
<td>25%</td>
<td>75%</td>
<td>$40,730</td>
<td>$30,550</td>
</tr>
<tr>
<td>Parcel_Number</td>
<td>File Date // Inst Date</td>
<td>Seller</td>
<td>Buyer</td>
<td>Permit_Comment</td>
<td>Exempt %</td>
<td>Taxable %</td>
<td>Full &amp; True</td>
<td>ADD ON</td>
</tr>
<tr>
<td>-------------------</td>
<td>------------------------</td>
<td>-------------</td>
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<td>-----------</td>
<td>-------------</td>
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</tr>
<tr>
<td>43700-00200-005-00</td>
<td>3/30/2020 // 3/25/2020</td>
<td>Thunder Valley</td>
<td>Phelps, Debra K</td>
<td>Property sold from Exempt to Taxable</td>
<td>25%</td>
<td>75%</td>
<td>$144,980</td>
<td>$108,740</td>
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<tr>
<td>43700-00200-001-00</td>
<td>10/13/2020 // 8/14/2020</td>
<td>Thunder Valley</td>
<td>Provost, Kiya</td>
<td>Property sold from Exempt to Taxable</td>
<td>58%</td>
<td>42%</td>
<td>$144,980</td>
<td>$60,890</td>
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<td>43700-00200-006-00</td>
<td>10/26/2020 // 10/23/2020</td>
<td>Thunder Valley</td>
<td>Bordeaux, Caitlin</td>
<td>Property sold from Exempt to Taxable</td>
<td>83%</td>
<td>17%</td>
<td>$144,980</td>
<td>$24,650</td>
</tr>
</tbody>
</table>
Date: November 5, 2020

Subj: Commission Update

1. **South Dakota Dept. of Agriculture:** I have attached a copy of a letter received from Lane Ostenson, Urban Interface Technician regarding the Hot Brook area and possible fuel mitigation work to reduce the potential for a catastrophic wildfire event.

2. **Fire Potential for Southwestern SD:** Attached is a copy of the potential for large fire growth for the month of November for Southwestern SD.

3. **Salamander TRACK App:** The SD Office of Emergency Management will be purchasing two TRACK Apps for each LEMPG Counties. The recommendation is to install one on a I Phone and the other on a tablet. I will be exploring costs, etc for the possible purchase of a tablet that meets the requirements for the TRACK App.

4. **ASFPM Webinar:** I attended a webinar sponsored by ASFPM on October 29th. This counts for my CECs for my certified floodplain manager certification.

5. **Fires & Incidents:**
   a. 10/18/20: Jensen Hwy: Sig. 1: 1 vehicle rollover: Hot Springs Police, Hot Springs Fire, Fall River Sheriff, and Hot Springs Ambulance.
   b. 10/22/20: Hwy 385 & 18: Sig. 1 motor vehicle accident: Fall River Sheriff and Hot Springs Ambulance.
   c. 10/22/20: Galveston Ave: Sig. 1 two cars. Hot Springs Police, Fall River Sheriff and Hot Springs Ambulance.
   d. 10/24/20: Hwy 18: Sig. 1, 1 vehicle rollover: Fall River Sheriff, Hot Springs Police, Hot Springs Fire and Hot Springs Ambulance.

[Signature]
Franklin W. Maynard, CEM, CFM
Emergency Manager
Fall River County
906 N. River Street
Hot Springs, SD 57747
Hazardous Fuels Reduction in Your Neighborhood

The Hot Brook area has been identified as high risk with a high potential for a catastrophic wildfire event. The concern is the number of trees and their proximity to each other and the homes in the area also known as high fuel loading. The South Dakota Wildland Fire Division would like to help this area with the reduction of hazardous fuels.

The objective of the proposed fuels reduction project in this area is to help reduce the fuel load by clearing out a majority of the dead and dying fuels and thinning ponderosa pine to provide a more open spacing and long-term health of the forest.

Fuels Treatment:

- Thinning of ponderosa pine to create an average spacing of 25 feet between stems (trees.)
- Reduction of dense stands of trees to enhance defensible space around homes.
- Cut material will be piled and burned on the property, removed from the property for biomass utilization projects, or chipped in place.
- Treatment will be performed by a State selected contractor.

This program is offered at no cost to the landowner. I have spoken to a few residents in this area about a 50% cost share. This project is offered to you at 100% of the cost for fuels reduction on your property.

If you would like more information on this project please contact me, my contact information is below. I am happy to discuss the purpose of this fuels reduction project and answer any questions you may have.

Enclosed is a map of the project area and a landowner consent form. If you wish to take part in this project a landowner consent form will need to be filled out and submitted to me.

Thank you!

Sincerely,

Lane Ostenson
Urban Interface Technician
SD Wildland Fire Division
Lane.Ostenson@state.sd.us
Office: 605.745.5820 x5

Enclosures: Project Area Map, Landowner Consent Form
Important Factors for Large Fire Growth in November for Southwestern SD

Climate Considerations (preconditioning)
- Above average temperatures in November

Weather Considerations (triggers)
- Southerly winds
- Fronts or pressure trough
- Very dry conditions for 2+ weeks prior to ignition

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Cause</th>
<th>Acres</th>
<th>HT/AT</th>
<th>MinRH</th>
<th>PW</th>
<th>USDM</th>
<th>PMDI</th>
<th>30DAP</th>
<th>DSLWR</th>
<th>10DATD</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.3.2011</td>
<td>Horseshoe CA</td>
<td>H</td>
<td>890</td>
<td>55/54</td>
<td>13%</td>
<td>S  @ 39</td>
<td>None</td>
<td>5.18</td>
<td>1.41</td>
<td>19</td>
<td>-35</td>
</tr>
<tr>
<td>11.12.2007</td>
<td>Power</td>
<td>H</td>
<td>582</td>
<td>58/50</td>
<td>25%</td>
<td>S  @ 20</td>
<td>D1</td>
<td>-3.66</td>
<td>0.39</td>
<td>24</td>
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<tr>
<td>11.13.2001</td>
<td>Simmons</td>
<td>U</td>
<td>300</td>
<td>68/50</td>
<td>29%</td>
<td>SW @ 13</td>
<td>D0</td>
<td>-0.5</td>
<td>0.1</td>
<td>36</td>
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<tr>
<td>11.19.2007</td>
<td>November</td>
<td>H</td>
<td>300</td>
<td>51/45</td>
<td>39%</td>
<td>SE @ 12</td>
<td>D1</td>
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<td>0.02</td>
<td>38</td>
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<tr>
<td>11.22.2012</td>
<td>Whitedress</td>
<td>U</td>
<td>300</td>
<td>54/44</td>
<td>27%</td>
<td>NW @ 43</td>
<td>D4</td>
<td>-5.01</td>
<td>0.55</td>
<td>30</td>
<td>89.3</td>
</tr>
</tbody>
</table>

*Cause: L = Lightning, H = Human, U = Unknown; HT/AT: Day’s High Temperature/Historical average high temperature for that day; MinRH: Day’s minimum RH value; PW: Peak wind speed and direction; USDM: U.S. Drought Monitor; PMDI: Palmer Modified Drought Index; 30DAP: 30 day prior accumulated precipitation (in inches); DSLWR: number of Days Since Last Wetting Rain; 10DATD: 10 day accumulated degree departure from normal

Southwestern SD Overview: Large fires are relatively common across southwestern SD in November. These human-caused fires occur on days with a front within the vicinity, typically with southerly winds. RHs for most of the fires are well-above standard ‘critical’ thresholds. If long stretches (14+ days) of dry weather has been seen, the potential for large fires dramatically increases. Fuel curing can either be seasonal or influenced by drought conditions. Lightning causes only 1% of fire starts in November.

Southwestern SD November 2020 Outlook:

Fire Potential is Moderate*
- Average to above average temperature expected.
- Near average precipitation likely.
- Abnormally Dry (D0) to Extreme Drought (D3) conditions present.
- Fuels are cured and potentially available.

* Fire potential is relative to historical November fires across Southwestern SD.
<table>
<thead>
<tr>
<th>Date: 10-21-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COURT HOUSE ...FUEL/GAS PURCHASES:</strong></td>
</tr>
<tr>
<td>(All Departments)</td>
</tr>
<tr>
<td><strong>FROM DATE:</strong> 09-01-2020</td>
</tr>
<tr>
<td><strong>THROUGH DATE:</strong> 09-30-2020</td>
</tr>
<tr>
<td><strong>GALLONS:</strong> 138.20</td>
</tr>
<tr>
<td><strong>TOTAL:</strong> $ 202.40</td>
</tr>
</tbody>
</table>

FRC HWY: km
<table>
<thead>
<tr>
<th>Date: 10-21-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>WEED BOARD FUEL PURCHASES:</strong></td>
</tr>
<tr>
<td><strong>FROM DATE:</strong> 09-01-2020</td>
</tr>
<tr>
<td><strong>THROUGH DATE:</strong> 09-30-2020</td>
</tr>
<tr>
<td><strong>GALLONS:</strong> 200.80</td>
</tr>
<tr>
<td><strong>TOTAL:</strong> $ 294.09</td>
</tr>
</tbody>
</table>
Date: 10-21-2020

**SHERIFF'S DEPARTMENT GAS PURCHASES:**

<table>
<thead>
<tr>
<th>FROM DATE: 09-01-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>THROUGH DATE: 09-30-2020</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL GALLONS: 1008.90</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL: $ 1478.11</td>
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</tbody>
</table>

FRC HWY: KM
HOT SPRINGS, SOUTH DAKOTA 57747

FALL RIVER COUNTY, SOUTH DAKOTA

Name of Claimant: Fall River County Highway Department
P.O. Box 939
Hot Springs, S.D. 57747

| Date: 10-22-2020 |
---|---|

**FALL RIVER COUNTY EMERGENCY MANAGEMENT FIRE FUND**

| Cost for work Requested: STAFF LABOR/OVERTIME AND EQUIPMENT (INCLUDING TRANSPORT PICKUPS AND GRADER) CALLED IN TO PROVIDE FIRE SUPPORT. ALSO VOUCHER COSTS FOR REPAIR PARTS AND MECHANIC COSTS ON TANKER/PUMP REPAIRS. |
---|---|

| FROM DATE: 07-01-2020 |
---|---|

| THROUGH DATE: 07-28-2018 |
---|---|

| TOTAL: $ 1403.70 |
---|---|

21100 x 429 7221

SL
HOT SPRINGS, SOUTH DAKOTA 57747
FALL RIVER COUNTY, SOUTH DAKOTA

Name of Claimant: Fall River County Highway Department
P.O. Box 939
Hot Springs, S.D. 57747

<table>
<thead>
<tr>
<th>Date: 10-22-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>COURT HOUSE: Cost for work Requested: Surfacing parking lot with ground asphalt.</td>
</tr>
<tr>
<td>FROM DATE: 08/24/2020</td>
</tr>
<tr>
<td>THROUGH DATE: 10/15/2020</td>
</tr>
<tr>
<td>TOTAL: $10,811.98</td>
</tr>
</tbody>
</table>

Bid R+M
30100 X 42 50 161

FRC HWY: js
FAXED BID:

TO: FALL RIVER COUNTY HIGHWAY DEPT.

FAX # 605-745-5912

PHONE # 605-745-5137

DATE: 10/27/2020

FROM: NELSONS

PHONE: 745-4189

BID FOR: PROPANE: 500 GAL TO EDGEWORTH SHOP

AMOUNT OF BID: $1.19 PER GAL

(THIS BID INCLUDES ALL APPROPRIATE TAXES AND FEES)

Signed By: Rich Nelson BY PHONE

NOTE: All faxed bids must be received in the Fall River County Highway Dept. office at the above number by 12pm on the call date.

If declining to bid, please fax back this form with the words “Decline today’s bid” on the line designated for the Bid Amount.

THANK YOU
FAXED BID:

TO: FALL RIVER COUNTY HIGHWAY DEPT. FAX # 745-5912
    PHONE # 745-5137

DATE: 10/27/2020

FROM: HiDway Oil & Gas PHONE: (605) 668-5000

BID FOR: Propane 500 GALLON EDGEWATER STOP

AMOUNT OF BID: $1,39

(This bid includes all appropriate taxes and fees)

Signed By: ____________________________

Note: all faxed bids must be received in the Fall River County Highway
Dept. office at the above number before 9:00 a.m. to be considered, unless
otherwise stated by the caller for bids.

If declining to bid please fax back this form with the words, “Decline
todays bid.” On the line designated for the Bid Amount.

Thank You
FAXED BID:

TO: FALL RIVER COUNTY HIGHWAY DEPT.

FAX # 605-745-5912

PHONE # 605-745-5137

DATE: 10/27/2020

FROM: CBH PROPANE  PHONE: 605-342-4964

BID FOR: PROPANE:  500 GAL PROPANE TO EDGEMONT SHOP

AMOUNT OF BID: $ 1,39  

(THIS BID INCLUDES ALL APPROPRIATE TAXES AND FEES)

Signed By: FRANK  BY  PHONE

NOTE: All faxed bids must be received in the Fall River County Highway Dept. office at the above number by 12pm on the call date.

If declining to bid, please fax back this form with the words “Decline todays bid” on the line designated for the Bid Amount.

THANK YOU
October 21, 2020

County Commission
Fall River County

RE: Approval of Five-Year County Highway and Bridge Improvement Plan

I am pleased to inform you that your Five-Year County Highway and Bridge Improvement Plan is complete as submitted and is officially approved. A copy of the signed and dated Certification Form is attached for your records. Applications for the Bridge Improvement Grant Program can now be submitted for structures as listed in your approved Plan.

If you have any questions, please call me at 773-3576.

Sincerely,

Wade Dahl
Urban Systems Engineer

Attachment
cc: County Highway Superintendent
   File
CERTIFICATION FORM

The following text shall be included on the front cover of the County Highway and Bridge Improvement Plan:

Certification: As approved this 16 day of September, 2020

____ Fall River _____ County Commission

By: [Signature]
County Commission Chairperson

Attest:

[Signature]
County Auditor or Clerk

County Contact Person: __ Randy Seiler – Highway Superintendent
Phone Number: __ 605-745-5137
Email Address: __ frchwydept@gwtc.net

Received by SDDOT on 10-12-20
Approved by SDDOT on 10-21-20