

# HAND COUNTY BOARD OF COMMISSIONERS

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April 12, 2022

The Hand County Board of County Commissioners meeting as the Consolidated Board of Equalization met in special session as required by law for the purpose of reviewing, correcting and equalizing the assessments of Hand County for the year 2022.

The meeting was called to order at 7:00 P.M. by Vice Chairman Luke Wernsmann with the following county commissioners present: Jim Jones, Jim Eschenbaum and Gib Rodgers. Greg Palmer was absent. The City of Miller was represented by councilwoman Tammy Lichty. There were no other entities represented.

Auditor DeBoer administered the **oaths** to the members as required by law.

DeBoer presented **Saint Lawrence's Resolution 2022-2** which is their declaration that they are dissolving their local board of equalization in favor of participating in the consolidated board of equalization. No action was needed nor taken.

Director of Equalization **Jaime Russell** reported to the board that applications for property tax exemption were received from 43 applicants, one of which was new this year. Russell recommended that all of the applications be approved. Within the 43 are 8 applicants who qualified for the elderly tax freeze and three qualified for the veteran's tax freeze. Those applicants are confidential and do not appear on the roster of tax exemptions.

Russell explained recent changes in **formulas, ratios** and other factors which influence changes in valuations. Russell reported that once the state finished their sales ratio study, it was concluded that Hand County's sales ratio was .7214, far below the .85 minimum. This resulted in an 18% increase to all non-ag properties which brought the ratio to .8512.

The **factors** used by Hand County in 2022 were 100% on ag factored to 85%, non-ag was factored at 85.1% (.999).

By way of **sales**, the top crop sale was \$2,751.62 and non-crop sale was topped at \$1668.25. This resulted in a 0.0% change for crop sales and 2.72% increase for non-crop.

Russell provided the **unfactored growth figures** to the board. County growth was \$6.2 million; Miller saw \$393 thousand; Ree Heights had \$0.00; Saint Lawrence had \$421 thousand of growth while the Wessington Annex showed \$10,000 in growth. The percentage of growth for each was: County: 0.003%, Miller: 11.4827%, Ree Heights: 0.0060%, Saint Lawrence 13.6882%, and the Wessington Annex saw 0.6479% growth.

There was one appeal before the board, that being from **Tim Beranek**. Beranek submitted the required form PT-17 on property record 9536 located at 405 E. 1st St. Miller. The legal description is S1/2 Lot 10 and Lot 11 Block 1, Atlantic Addition to the City of Miller. The assessment history showed the 2021 value at \$291,264 of which \$256,021 was taxable (ratio = 87.8). In 2022 the value was \$343,692 of which \$343,348 was taxable (ratio = 99.9%). The difference between years was \$87,327. The percentage of change on the tax ratio is equal to 12.1%.

The board reviewed the materials submitted by Beranek and after some discussion, it was moved by Member Jones, seconded by Member Rogers, all voting in favor thereof to deny the appeal.

It was then moved by Eschenbaum, seconded by Jones, all members voting in favor thereof to “**close the books** of the Consolidated Board of Equalization”.

Tammy Lichty left the meeting room.

Commissioner Chair Greg Palmer then called the **Board of County Commissioners to order** for the purpose of holding a special meeting to work on the 2023 budget. Commissioners present were Jones, Eschenbaum, Wernsmann, and Rodgers. The purpose of this meeting was to examine the “operational” budget items within the various offices. The “personnel expenses” were not focused on because the cost of health care was and remains unknown and the CPI is fixed at 3% for wage adjustments.

The board **reviewed the budgets** for Treasurer, Register of Deeds, Director of Equalization, 4-H, Library, Weed & Pest, States Attorney, Commissioners, and Commissioner’s Contingency. Focused discussion took place on the Director of Equalization’s (Jaime Russell) request to increase wages so that another employee could be hired. This new employee would take the place of Pearl Klages when she retires. The overlap of the new employee and the current employees would also help with intensified, first-hand training, field assessments and general operations. The board questioned the possibility of hiring this person as part-time or mid-year versus for the whole year. In the end it was decided to have Russell submit budgets that reflect the half-time and full-time positions. Russell also said that travel expenses would increase due to training and field assessments.

Register of Deeds, **Suzy Wernsmann**, reported that her budget would need to be increased to replace a piece of equipment. After some discussion, it was decided to purchase the equipment this year because the modernization and preservation fund has sufficient funds in it and its purpose is met with this purchase. To facilitate the purchase of the copier / imager, it was moved by Rodgers, seconded by Jones, and passed, to approve the purchase. A budget fund transfer will appear on the May agenda.

The 4-H director, **Ann Price**, reported via the auditor that there are no significant changes in operations and that she would not request funds for a summer seasonal helper.

Library Director **Mary Breitling** reported there are changes pending between staff and the library board which will impact the budget request. Breitling said she may give up the directorship and that possibly Hannah Caffee would step up. If this happens, Caffee would be available to work more hours and in turn would take advantage of available benefits. The end result may cause the library’s budget to increase.

Weed & Pest Board President **Matt Rogers** and Supervisor **Randy Peck** met with the commission to discuss their budget. Peck said that an additional 10% was added to cover increases in motor fuels, heating fuels and chemicals. No large equipment purchases were noted.

State's Attorney **Elton Anson** reported via the auditor’s office that his budget would not see an increase from 2022 on operations.

Lastly, the commission focused on its own budget and turned to the topic of **health care insurance** for the board members. Commissioner Eschenbaum restated his opinion that having a commissioner receive health insurance paid entirely by the county represents a benefit that other commissioners do not get. It was stated by Wernsmann (later) that just because only one commissioner took insurance, it doesn’t mean the other commissioners are not able to get the benefit. Those other commissioners simply didn’t take the benefit. Gib Rodgers said he regrets not being more clear in his original statements about making insurance available to commissioners. Rodgers said he intended to have health insurance as an option for commissioners so that when someone becomes interested, it would be available to them. Commission Jones said it appears the commission

is “obsessed” with the issue and has yet to resolve it. Jones added that he remembers the topic being a tool to attract more people into serving on the commission. No formal action was taken.

As it relates to the **commissioner's contingency** budget, no changes were suggested.

Chairman Palmer recessed the board of commissioners and called the Planning Commission Board of Adjustment into order for the purpose of reviewing the **Melber Addition** plat. The plat arrived late to the April 5th meeting so it was scheduled for review at this meeting. It was moved by Rodgers, seconded by Jones, passed by roll call vote to approve the Melber Addition which reads: “We, the members of the Planning and Zoning Commission of Hand County, South Dakota, do hereby certify that we have examined the attached plat and hereby give our approval for the instrument to be recorded. Dated this 12th Day of April, 2022. /s/: Luke Wernsmann, Vice Chairman, Planning and Zoning Hand County, South Dakota”

Chairman Wernsmann declared that the Planning Commission Board of Adjustment adjourned and returned by reopening the meeting for the board of commissioners.

It was moved by Jones, seconded by Eschenbaum, passed by roll call vote to approve the Melber Addition plat, which reads: “BE IT RESOLVED by the Board of County Commissioners of Hand County, South Dakota, that the plat entitled: “**Melber Addition located in the Southwest Quarter of Section 29, Township 113 North, Range 67 West of the 5th P.M., Hand County, South Dakota** which has been submitted for examination pursuant to law, and it appearing that all taxes and special assessments have been paid and that such plat and the survey thereof have been made and executed according to law, the plat is hereby approved, and the County Auditor is hereby authorized and directed to endorse on such plat a copy of this Resolution and certify the same. Dated this 5th day of April, 2022. /s/: Luke Wernsmann, Vice Chairman, Board of Commissioners, Hand County, South Dakota /s/: Doug DeBoer, County Auditor, Hand County, South Dakota”

The commission, at the request of Auditor DeBoer, stated their intentions to use the federal funds received as part of the American Recovery Plan Act aka ARPA for the purpose of improving the buildings (capital assets) of the county. Departments with capital assets can submit requests for funding.

The last item of business was the application for renewal of a beverage license for the Hiway Store, Mike Ames. The board reviewed the application and upon motion of Jones, seconded by Eschenbaum, passed, approved said application.

It was moved by Eschenbaum, seconded by Jones, passed, that the meeting adjourn.

The next scheduled meeting will be on May 10, 2022 at 1 P.M., one week later than normal and due to staff attending training.

The forgoing text reflects the approved minutes of the commission and the consolidated board of equalization in and for Hand County.

ATTEST:

Greg Palmer, Chairman

Doug DeBoer, Auditor

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