

Charles Mix County
Board of Commissioners
Special Session
June 30th, 2020

The Charles Mix County Board of Commissioners met in special session on June 30th, 2020 at 10:00 am. Chairman – Neil Von Eschen opened the meeting with the Pledge of Allegiance and called the meeting to order with Vice-Chairman – Nick Stotz, Commissioner – Keith Mushitz, Auditor – Danielle Davenport, States Attorney – Steve Cotton and Director of Equalization – Denise Weber present.

Agenda:

A motion was made by Mushitz and seconded by Stotz to approve the agenda as presented. All in favor, motion carried.

Discretionary:

Discussion was held, among those present, regarding a new resolution for the county discretionary formula. A motion was made by Mushitz and seconded by Stotz to approve Resolution 2020-06. All in favor, motion carried.

Charles Mix County Resolution No. 2020-06
Discretionary Formula SDCL 10-6-35.2

WHEREAS, the County of Charles Mix, State of South Dakota has deemed it in the best interest of the County to adopt a Resolution implementing a Discretionary Formula for the reduced taxation of new structures and additions and partially constructed structures pursuant to SDCL 10-6-35.2.

NOW, THEREFORE, BE IT RESOLVED, that the following properties shall be, and hereby are, specifically classified for the purpose of taxation pursuant to SDCL § 10-6-35.2:

- 1.) Any new nonresidential agricultural structure, or any addition to an existing structure, if the new structure or addition has a full and true value of ten thousand dollars or more (SDCL § 10-6-35.2(3)); and
- 2.) Any new commercial structure, or any addition to an existing structure, except a commercial residential structure as described in SDCL § 10-6-35.2(5), if the new structure or addition has a full and true value of thirty thousand dollars or more (SDCL § 10-6-35.2(4)); and be it

FURTHER RESOLVED, that any structure classified pursuant to this Resolution shall, following construction, initially be valued for taxation purposes in the usual manner, and that value shall be referred to in this Resolution as the "Pre-Adjustment Value"; and be it

FURTHER RESOLVED, that the assessed value to be used for tax purposes of any structure classified pursuant to this Resolution shall, following construction, be calculated as follows:

- a. For the first tax year following construction, 20% of the Pre-Adjustment Value;
 - b. For the second tax year the following construction, 40% of the Pre-Adjustment Value;
 - c. For the third tax year following construction, 60% of the Pre-Adjustment Value;
 - d. For the fourth tax year following construction, 80% of the Pre-Adjustment Value;
 - e. For the fifth tax year following construction, 100% of the Pre-Adjustment Value;
- and be it

FURTHER RESOLVED, that the Board of County Commissioners may, if requested by the owner of any of the above described property, not apply the above formula, in which case the full assessment shall be made without application of the formula. In waiving this formula for the structure of one owner, the Board of County Commissioners is not prohibited from applying the formula for subsequent new structures by that owner; and be it

FURTHER RESOLVED, that for purpose of this Resolution, the assessed valuation during any of the five years may not be less than the assessed valuation of the property year preceding the first year of the tax years following construction; and be it

FURTHER RESOLVED, that any structure that is partially constructed on the assessment date may be valued for tax purposes pursuant to this Resolution and the valuation may not be less than the assessed valuation of the property in the year preceding the beginning of construction; and be it

FURTHER RESOLVED, that anyone who builds an agricultural building with a value of ten thousand dollars or more or any commercial building with a value of thirty thousand dollars or more will forfeit their discretionary exemption if any such building(s) is constructed without first obtaining a building permit.

FUTHER RESOLVED, that following the five-year period under this section, the property shall be assessed at the same percentage as is all other property for tax purposes.

Approved this 30th day of June, 2020

Charles Mix County Commission

By: Neil Von Eschen, Chairman

Nick Stotz, Vice-Chairman

Keith Mushitz, Commissioner

Attest: Danielle Davenport

Charles Mix County Auditor

CRF Resolution:

Auditor – Davenport and States Attorney – Cotton presented Resolution 2020-07 regarding the COVID Recovery Fund Reimbursement Agreement with the State of South Dakota. A motion was made by Stotz and seconded by Mushitz to approve Resolution 2020-07. All in favor, motion carried.

Charles Mix County Resolution Number 2020-07

A RESOLUTION AUTHORIZING THE EXECUTION OF CONTRACTUAL DOCUMENTS WITH THE STATE OF SOUTH DAKOTA FOR THE RECEIPT OF CARES ACT FUNDS TO ADDRESS THE COVID-19 PUBLIC HEALTH CRISIS

WHEREAS, pursuant to section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020) (the "CARES Act"), the State of South Dakota has received federal funds that may only be used to cover costs that: (a) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (b) were not accounted for in the budget most recently approved as of March 27, 2020, for the State of South Dakota; and (c) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020; and

WHEREAS, Charles Mix County acknowledges that the State of South Dakota, in its sole discretion, may retain full use of these funds for the purposes delineated in the CARES Act; and

WHEREAS, Charles Mix County acknowledges that in order to provide financial assistance to counties and municipalities in South Dakota, the State of South Dakota, in its sole discretion, may allocate CARES Act funds on a statewide basis to reimburse counties and municipalities as delineated herein; and

WHEREAS, Charles Mix County seeks funding to reimburse eligible expenditures incurred due to the public health emergency with respect to COVID-19; and

WHEREAS, Charles Mix County acknowledges that any request for reimbursement of expenditures will only be for expenditures that were not accounted for in the budget for Charles Mix County most recently approved as of March 27, 2020; and

WHEREAS, Charles Mix County acknowledges that it will only seek reimbursement for costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020;

NOW, THEREFORE BE IT RESOLVED by the County Commission of Charles Mix County that the chairman of the Charles Mix County Commission or his designee may execute any and all documents as required by the State in order to receive CARES Act funds.

It is further

RESOLVED that any request for reimbursement will be only for those costs authorized by the State that:

(1) Are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) Were not accounted for in the County budget most recently approved as of March 27, 2020; and (3) Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

It is further

RESOLVED that the County will not request reimbursement from the State under the CARES Act for costs for which the County previously received reimbursement, or for which the County has a reimbursement request pending before another source.

Approved and adopted this 30th day of June, 2020.

By: Charles Mix County Commission
Neil Von Eschen, Commission Chairman
Nick Stotz, Vice-Chairman
Keith Mushitz, Commissioner

Attest: Danielle Davenport
Charles Mix County Auditor

CRF Agreement:

Auditor – Davenport presented the State of South Dakota Local Government COVID Recovery Fund Reimbursement Agreement to the Commission. A motion was made by Stotz and seconded by Mushitz to approve the CRF Agreement and designate Auditor – Davenport as sub-recipient representative for Charles Mix County to sign the presented document. All in favor, motion carried.

Adjourn:

A motion was made by Stotz and seconded by Mushitz to adjourn until the next regular session on July 9th, 2020 at 10:00 am. All in favor, motion carried.

Neil Von Eschen, Chairman

Danielle Davenport, Auditor