

Charles Mix County Commission

Colin Soukup, Chairman
Kory Standy, Vice Chairman
Nick Stotz, Commissioner

400 East Main Street • PO Box 70 • Lake Andes, SD 57356
Phone: (605) 487-6000 • Fax: (605) 487-7221
www.charlesmixcounty.gov

CHARLES MIX COUNTY Board of Commissioners Regular Session – September 1, 2026

The Charles Mix County Board of Commissioners met in Regular Session at the County Courthouse on Tuesday, September 1, 2026, in the Courthouse Lobby. Chairman Colin Soukup opened the meeting with the Pledge of Allegiance and called the meeting to order at 10:00 am with Vice Chairman Kory Standy, Commissioner Nick Stotz, State’s Attorney Steve Cotton, and Auditor Jason Gant present.

Agenda:

A motion by Stotz and second by Standy to approve the agenda. All in favor, motion carried.

Minutes:

A motion by Standy and second by Stotz to approve the minutes from the August 27, 2026, Board of Commissioners regular meeting. All in favor, motion carried.

Public Comments:

Various individuals commented on County sales tax, elections, and budget.

2027 Budget Hearing:

Auditor Gant reviewed the 2027 Budget detailing revenue and expenditure estimates with \$10,692,000 in estimated revenue and expenses. Various individuals commented on the budget.

County Sales Tax Public Hearing:

Auditor Gant presented an overview of Senate Bill 96 from the 2026 Legislative Session which allows a County to implement a 0.5% sales tax to reduce owner occupied property taxes. If the County sales tax were implemented, a \$200,000 house would see a reduction of \$600 per year. Public comments and questions took place.

Highway Department:

Superintendent Doug Cimpl reviewed the Geddes Oil Road tonnage signage posted, SD DOT 911 signage contract, 5-Year Plan public hearing set for October 6th at the Lake Andes Highway Shop, budget, Forbes bridge, and Bryan Township.

A motion by Standy and second by Stotz to approve the SD DOT 911 Signage MOU. All in favor, motion carried.

Sheriff:

A motion by Standy and second by Stotz to approve the Prisoner Housing Agreements with Bennett, Bon Homme, Brule, Douglas, Lyman, McCook, Miner, and Turner Counties. All in favor, motion carried.

Personnel:

A motion by Standy and second by Stotz to

Approve the resignation of Lee Porter, Jailer, effective 5/1

Approve the resignation of Earv Archambeau, Jailer, effective 8/18

All in favor, motion carried.

County Sales Tax Ordinance #2026-01:

A motion by Standy and second by Stotz to approve the Second Reading of Ordinance #2026-01 County Gross Receipts Tax. All in favor, motion carried.

ORDINANCE #2026-01

An Ordinance of Charles Mix County
County Gross Receipts Tax

AN ORDINANCE IMPOSING A COUNTY GROSS RECEIPTS TAX AND A USE TAX FOR CHARLES MIX COUNTY, SOUTH DAKOTA. BE IT ORDAINED BY CHARLES MIX COUNTY, SOUTH DAKOTA.

Section 1. PURPOSE. The purpose of this ordinance is to provide additional needed revenue for Charles Mix County, South Dakota, by imposing county gross receipts tax pursuant to the powers granted to the county by the State of South Dakota, by SDCL 10-52B entitled Uniform County Non-Ad Valorem Tax Law, and acts amendatory thereto. The purpose of the county gross receipts tax is to provide property tax relief on the county property tax levy for all property classified as owner-occupied. All monies collected by the county from the gross receipts tax must be deposited into a property tax reduction fund, which is hereby created.

Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX. From and after the first day of January, 2027, there is hereby imposed as a county gross receipts tax upon the privilege of engaging in business a tax measured by half of one percent (0.5%) on the gross receipts of all persons engaged in business within the jurisdiction of Charles Mix County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto.

Section 3. USE TAX. In addition there is hereby imposed an gross receipts tax on the privilege of use, storage and consumption within the jurisdiction of the county of items purchased from and after the first of January 2027, at the same rate as the county gross receipt tax upon all transactions or use, storage and consumption which are subject to the South Dakota Use Tax, SDCL 10-46, and acts amendatory thereto.

Section 4. COLLECTION. Such tax is levied pursuant to authorization granted by SDCL 10-528 and acts amendatory thereto, and shall be collected by the South Dakota Department of Revenue in accordance with the same rules and regulations applicable to the State Sales Tax and under such additional rules and regulations as the Secretary of Revenue of the State of South Dakota shall lawfully prescribe.

Section 5. INTERPRETATION. It is declared to be the intention of this ordinance and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all sections of the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto and the South Dakota Use Tax, SDCL 10-46 and acts amendatory hereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

Section 6. PENALTY. Any person failing or refusing to make reports or payments prescribed by this ordinance and the rules and regulations relating to the ascertainment and collection of the tax herein levied shall be subject to all such collection remedies authorized by SDCL 10-45, and acts amendatory thereto, and SDCL 10-46, and acts amendatory thereto, are hereby authorized for the collection of these taxes by the Department of Revenue.

Section 7. SEPARABILITY. If any provision of this ordinance is declared unconstitutional or the application thereof to any person or circumstances held invalid the constitutionality of the remainder of the ordinance and applicability thereof to other persons or circumstances shall not be affected thereby.

Dated this 1st day of September, 2026

SEAL

Colin Soukup, Chairman

Kory Standy, Vice Chairman

Nick Stotz, Commissioner

Attest: Jason Gant, Auditor

1st Reading: July 30, 2026 – Stotz Yes, Standy Yes, Soukup Yes – 3-0
2nd Reading: September 1, 2026 – Stotz Yes, Standy Yes, Soukup Yes – 3-0
Published: Weeks of August 17th, August 24th and September 14th, 2026
Effective: September 24, 2026

Executive Session:

A motion by Stotz and second by Standy to enter into executive session at 11:07 am with State’s Attorney Cotton and Auditor Gant present to discuss personnel per SDCL 1-25-2. All in favor, motion carried.

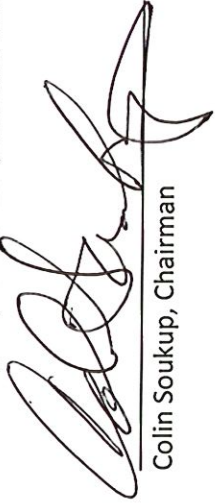
An end to executive session was declared at 11:17 am with no action taken.

Next Meetings:

The next Board of Commissioners meetings are at 10:00 am on Thursday, September 24th at the Courthouse, and at 10:00 am on Thursday, October 8th at the Courthouse.

Adjourn:

A motion by Standy and second by Stotz to adjourn at 11:17 am until the next Regular Session Thursday, September 24th, at 10:00 am at the Courthouse. All in favor, motion carried.


Colin Soukup, Chairman
Jason Gant, Auditor