

OGLALA LAKOTA COUNTY APPROVED MINUTES OF DECEMBER 8, 2021

The Oglala Lakota Board of County Commissioners met in regular session on December 8, 2021. Present: Ramon Bear Runner, Anna Takes the Shield (DuBray), Eugenio White Hawk and Sue Ganje, Auditor. Art Hopkins and Wendell Yellow Bull were absent.

The Pledge of Allegiance was given, and meeting was called to order at 1:13 p.m. by Chairwoman Takes the Shield (DuBray). The agenda was reviewed for conflicts. **ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.**

Motion made by White Hawk, seconded by Bear Runner, to add the Sheriff fuel transfers and per diem for conference for the Veteran's Service Officer, to the agenda.

Motion made by White Hawk, seconded by Bear Runner, to approve the agenda with the additions.

Motion made by Bear Runner, seconded by White Hawk, to approve the November 10 and November 24, 2021 minutes.

Motion by White Hawk, seconded by Bear Runner, to accept the November 2021 Veteran Service Officer report, and place on file.

Motion made by Bear Runner, seconded by White Hawk, to approve per diem for Jerlene Arredondo, to attend the 9th Annual Tribal Professionals Conference, December 15 through December 18, 2021.

Motion made by Bear Runner, seconded by White Hawk, to approve setting the year end meeting on December 30, 2021 at 1:00 p.m.

Motion made by Bear Runner, seconded by White Hawk, to set a supplement and contingency hearing on December 30, 2021.

Teresa Pullen, Treasurer, met with the board. Motion made by Bear Runner, seconded by White Hawk, to authorize the Treasurer to begin the process of tax deed sales.

Sue Ganje, Auditor, met with the board. Motion made by Bear Runner, seconded by White Hawk, to approve the following resolution:

RESOLUTION #2021-10

OGLALA LAKOTA COUNTY PROPERTY TAX REFORM RESOLUTION

WHEREAS, the Constitution of the State of South Dakota requires that property be taxed in an equal and uniform manner in proportion to its value; and

WHEREAS, South Dakota's market value agricultural property tax system did not allow the vast majority of market sales to be used in assessment calculations for determining property taxation in an equal and uniform manner in proportion to its value; and

WHEREAS, the South Dakota State Legislature evaluated and studied the North Dakota agricultural property tax system that based agricultural property taxation on the ability of the land to produce agricultural products; and

WHEREAS, South Dakota Legislature adopted the North Dakota agricultural property tax system concepts that required agricultural land to be assessed on the basis of the productivity and the annual earning capacity of the agricultural land; and

WHEREAS, both North Dakota and South Dakota thereafter used United States Department of Agriculture National Agricultural Statistics Service (NASS) data to establish agricultural land productivity and annual earning capacity; and

WHEREAS, Dr. Burton Pflueger of South Dakota State University Department of Economics spear-headed the implementation of the new South Dakota agriculture land productivity taxation system; and

WHEREAS, Dr. Pflueger stated at the July 25, 2013 South Dakota Legislative Ag. Land Task Force Committee that the data needed to be "reliable, replicable data for every county every year."; and

WHEREAS, NASS statistical standards for publishing county data were not being met in 2012, so the State of North Dakota and North Dakota State University began utilizing United States Department of Agriculture Risk Management Agency (RMA) data to acquire enough data to have statistical integrity in calculating agricultural land productivity and annual earning capacity; and

WHEREAS, USDA RMA data is certified by the agricultural producer under penalty of perjury; and

WHEREAS, the South Dakota Department of Revenue and South Dakota State University continue to use NASS data, even though many years there is not "reliable, replicable [NASS] data for every county every year"; and

WHEREAS, USDA NASS data is not certified by the agricultural producer under penalty of perjury; and

WHEREAS, the South Dakota Department of Revenue "statistically calculates" where there is no NASS crop and non-crop data from a County; and

WHEREAS, the "statistical calculation" resulted in revenue per acre in Pennington County doubling from \$73.37 in 2016 to \$146.91 in 2017; and

WHEREAS, Governor Dennis Daugaard declared a state of emergency because of drought in Butte, Custer, Fall River, Haakon, Harding, Hughes, Jackson, Jones, Lawrence, Meade, Pennington, Perkins and Stanley Counties in 2016; and

WHEREAS, the Pennington County Commission declared a drought disaster in 2017; and

WHEREAS, the South Dakota Department of Revenue used data from USDA NASS District 40 to “statistically calculate” the doubling of Pennington County’s revenue per acre in 2017; and

WHEREAS, USDA NASS District 40 stretches from the Wyoming border to the Missouri River, including Lawrence, Pennington, Meade, Haakon, Jackson and Stanley Counties; and

WHEREAS, during the 2015 Legislative Session, Dr. Matthew Elliott of South Dakota State University presented the results of a study funded by the South Dakota Legislature to evaluate property tax inequities and potential reforms; and

WHEREAS, Dr. Elliott’s study found that changing “highest and best use” to “most probable use” would likely reduce statewide agricultural land assessments from \$52 billion to \$46 billion; and

WHEREAS, Dr. Elliott’s study determined that the “most probable use” reforms would likely result in most of the \$6 billion in assessment reductions in western South Dakota; and

WHEREAS, Dr. Elliott’s recommended “most probable use” method would add additional data to capture dimensions of “financial feasibility”; and

WHEREAS, Corson, Custer, Fall River, Jackson, Jones, Lyman, Pennington, Perkins and Stanley Counties in western South Dakota are composed of nearly one million acres of National Grasslands that were bought by the Federal Government in the 1930’s to end the dust bowl by returning these lands to “grassland agriculture” and eliminating farming of these submarginal lands; and

WHEREAS, the South Dakota Department of Revenue currently classifies land adjoining these National Grasslands with similar soils as cropland for the purposes of “highest and best use” and taxes these lands as the much higher assessed cropland; and

WHEREAS, Dr. Elliott’s study found that most of the above-mentioned counties in western South Dakota would realize a 50% reduction in agricultural land assessments if the “most probable use method” reforms were adopted; and

WHEREAS, the South Dakota Ag Land Task Force did not adopt or further consider Dr. Elliott’s recommended property tax reforms; and

WHEREAS, South Dakota Representative Trish Ladner has introduced Draft Bill 50 for the upcoming 2022 Legislative Session that designates land that has not been cropped for at least 20 years as non-cropland for purposes of property taxation.

NOW, THEREFORE, BE IT RESOLVED, that the Oglala Lakota County Commission respectfully requests that Governor Kristi Noem meet publicly with western South Dakota County

Commissioners for the purpose of addressing the profound inequities in the South Dakota agricultural property tax system prior to the 2022 South Dakota Legislative Session.

BE IT FURTHER RESOLVED, that the Oglala Lakota County Commission respectfully requests the South Dakota Legislature adopt the property tax reform legislation Draft Bill 50 proposed by State Representative Trish Ladner.

BE IT FURTHER RESOLVED, that the Oglala Lakota County Commission respectfully request that the South Dakota Legislature draft and adopt legislation to implement Dr. Elliott’s 2015 property tax reform proposals.

BE IT FURTHER RESOLVED, that the Oglala Lakota County Commission respectfully requests that the South Dakota Legislature draft and adopt legislation to incorporate USDA RMA crop production data that North Dakota has already incorporated, into South Dakota property tax productivity system for the purpose of having actual, verifiable production assessment data to ensure the taxpayers of South Dakota that the property tax system has integrity, veracity, and thus, equity and uniformity.

Motion passed and Resolution #2021-60 adopted this 4th day of November, 2021.

/s/Anna Takes the Shield (DuBray)
Chairwoman

Eugenio White Hawk
Vice-Chairman

/s/Ramon Bear Runner
Commissioner

/s/Art Hopkins
Commissioner

/s/Wendell Yellow Bull
Commissioner

ATTEST:

/s/Sue Ganje
Oglala Lakota County Auditor

Motion made by Bear Runner, seconded by White Hawk, to approve the following resolution:

**Appendix D4: Adopted Budget Levies & Resolution
ANNUAL BUDGET FOR OGLALA LAKOTA COUNTY, SD
For the Year January 1, 2022 to December 31, 2022**

Tax Levy in COUNTY TAX LEVIES	Dollars	\$'s/1,000
WITHIN LIMITED LEVY:		
* General County Purposes (10-12-9)	312,931.00	5.438
Library		

RESOLUTION

ADOPTION OF ANNUAL BUDGET FOR OGLALA LAKOTA County, South Dakota

Whereas, (7-21-5 thru 13), SDCL provides that the Board of County Commissioners shall each year prepare a Provisional Budget of all contemplated expenditures and revenues of the County and all its institutions and agencies for such fiscal year and,

LIMITED LEVY (10-12-21) - SUB TOTAL		
OUTSIDE LIMITED LEVY:	312,931.00	5.438
County Snow Removal Fund (34-5-2)		
County Road and Bridge (10-12-13)		
Courthouse, Jail, etc., Bldg. (7-25-1)		
Bond Interest Sinking (7-24-18)		
Ag Building (7-27-1)		
UNLIMITED LEVY - SUB TOTAL	312,931.00	5.438
LIMITED AND UNLIMITED LEVY - SUB-TOTAL		
OTHER SPECIAL LEVIES		
Secondary Road (Unorg. PT-76) (31-12-27)		
Fire Protection (34-31-3)	5,892.00	0.102
TOTAL TAXES LEVIED BY COUNTY	318,823.00	5.540

Whereas, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and Whereas, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget and all changes, elimination's and additions have been made thereto.

NOW THEREFORE BE IT RESOLVED, That such provisional budget as amended and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE ANNUAL BUDGET OF THE APPROPRIATION AND EXPENDITURES FOR OGLALA LAKOTA County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2022 and ending December 31, 2022 and the same is hereby approved and adopted by the Board of County Commissioners of Oglala Lakota County, South Dakota, this 8th day of September, 2021. The Annual Budget so adopted is available for public inspection during normal business hours at the office of the county auditor Fall River, County, South Dakota. The accompanying taxes are levied by Oglala Lakota County for the year January 1, 2022 through December 31, 2022.

BOARD OF COUNTY COMMISSIONERS OF
Oglala Lakota, South Dakota

/s/Anna Takes the Shield Chairwoman

/s/Eugenio White Hawk Commissioner

/s/Ramon Bear Runner Commissioner

/s/Wendell Yellow Bull Commissioner

/s/Arthur Hopkins Commissioner

/s/ ATTEST Sue Ganje County Auditor

* These Amounts include the 25% to be distributed to cities.

As of 09/08/2021 these levies have not been approved by the Department of Revenue

Ganje also gave a year to date budget report.

Lance Russell, State's Attorney, met with the board. Motion made by White Hawk, seconded by Bear Runner, to allow the State to do a lottery if more than 1 application is received for a Cannabis Dispensary.

Motion made by Bear Runner, seconded by White Hawk, to approve setting a \$500.00 fee for a Medical Cannabis setback variance.

Motion made by White Hawk, seconded by Bear Runner, to set a hearing for 1st reading to amend Ordinance #2021-01 to allow for Variances on December 30, 2021.

Motion made by White Hawk, seconded by Bear Runner, to accept the Medical Cannabis Application that was submitted by the December 1, 2021 deadline and met the County Ordinance criteria.

Motion made by Bear Runner, seconded by White Hawk, to clarify that the December 1st, 2021 deadline was for Cannabis Dispensary licenses only.

Motion made by White Hawk, seconded by Bear Runner, to enter into executive session as per SDCL 1-25-2 (1) for personnel purposes at 1:36 p.m.

Meeting resumed at 1:40 p.m.

Motion made by Bear Runner, seconded by White Hawk, to approve essential pay to Fall River County Contract Employees, in the amount of \$5,000.00.

Takes the Shield (DuBray) left the meeting at 1:43 p.m. and White Hawk assumed the chair.

Meeting was recessed until other commissioners and the highway superintendent could arrive.

Bear Runner left the meeting at 1:55 p.m.

Bettelyoun, Hopkins and Yellow Bull joined the meeting at 2:00 p.m.

Lynx Bettelyoun, Highway Superintendent, met with the board and fuel quotes were presented as follows:

11/29/2021 Fuel Quotes	550-Gal Gasoline	1,500-Gal Ruby Diesel	400-Gal Propane
Westco	\$2.855/gallon	\$3.069/gallon	\$2.149/gallon
Kadoka Oil	\$3.16/gallon	\$3.04/gallon	No Bid
		\$3.39/gallon (#1 dyed)	
Pine Ridge Oil	No Bid	No Bid	No Bid
Lakota Plains	No Bid	No Bid	No Bid

Motion made by Yellow Bull, seconded by Hopkins, to approve the low bid from Westco for 550 gallons of gasoline at \$2.855 per gallon, for a total of \$1,570.25, 1,500 gallons of diesel, at \$3.069 per gallon, for a total of \$4,603.50 and 400 gallons of propane, at \$2.149 per gallon, for a total of \$859.60.

Motion made by Yellow Bull, seconded by Hopkins, to approve the October 8, 2021 through November 18, 2021 sheriff fuel transfer to reimburse the highway for 238.1 gallons of fuel at \$2.985 per gallon, for a total of \$710.73.

Motion made by Yellow Bull, seconded by Hopkins, to approve the private road contract with Velma Kills Back, in the amount of \$156.00, for road work.

Motion made by Yellow Bull, seconded by Hopkins, to approve the quote from Newman for Road signs, in the amount of \$28.92 per sign, for a total of 186 signs, in the total amount of \$5,379.12.

Motion made by Yellow Bull, seconded by Hopkins, to table the BIA Road 17 Tribal Resolution #21-256, until a Memorandum of Understanding is presented from the Tribe that the County agrees to.

Bettelyoun presented his monthly report. It was noted that blading was done, gravel was hauled, some roads were reshaped, and equipment was repaired. A safety inspection was also done on the shop, office and yard.

Stacey Martin, GIS, met with the board to discuss a program called Text MyGov. This program would be great if the population would use it and some cost assistance could be provided by the tribe and the county joining efforts. The cost would be \$5,500.00 annually. It may be a good program to help citizens to know what is tribal or county government. The board requested that Martin get in touch with Sean Richards in the Tribal Land Office.

Martin also spoke about redistricting and the census population. This will be important for elections in the future. The easiest change would be a few blocks from District 5 and move them to District 4. The polling place would remain the same for everyone, but it would solve the population issues in those districts and create a better balance. A hearing will be held at a later date to settle the issue and hopefully help everyone to understand the new line changes.

Motion made by Yellow Bull, seconded by Hopkins, to approve the bills, as follows:

GENERAL FUND

AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$53.98
AT&T TELECONFERENCE	TELECONFERENCE SERVICE	\$44.02
BEAR RUNNER, RAMON	MILEAGE	\$54.60
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$125.14
CENTURY BUSINESS	COPIER LEASE/METER	\$184.30
TAKES THE SHIELD, ANNA	MILEAGE	\$41.16
ELECTION SYSTEMS & SOFT	MAINTENANCE	\$1,462.50
EFTPS	EFTPS PAYROLL TAXES	\$9,577.20
FALL RIVER CO. SHERIFF	INMATE HOUSING	\$680.00
GOLDEN WEST	LOCAL PHONE/EMAIL/LONG DISTANCE	\$310.46
HOPKINS, ARTHUR L	MILEAGE	\$95.76
LAKOTA TIMES	PUBLICATION	\$191.88
MASTEL, BRUCE	WEB HOST/UPDATE/SERV	\$35.00
MASTERCARD	MASTERCARD	\$283.44
MICROFILM IMAGING SYSTEMS	SCANNING EQUIP LEASE	\$17.50

QUADIENT FINANCE USA, INC	POSTAGE	\$535.56
OGLALA SIOUX TRIBE	MONTH RENT FOR VET SERVICE OFFICER	\$100.00
RELIANCE STANDARD	LIFE INSURANCE	\$59.00
SD ASSN OF CO OFFICIALS	WEBSITE HOSTING	\$150.00
SECRETARY OF STATE	PISTOL PERMITS	\$79.00
OL COUNTY TREASURER	SALES TAX	\$1.89
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$1,501.68
SD STATE'S ATTORNEY ASSOC	2022 MEMBERSHIP DUES	\$1,000.00
TREASURER - EXPENSES	TREASURERS OFFICE	\$25.00
WHITE HAWK, EUGENIO	MILEAGE	\$78.12
YELLOW BULL, WENDELL	MILEAGE	\$53.76
COMMISSIONERS	NOVEMBER SALARIES	\$26,400.00
STATE'S ATTORNEY'S OFFICE	NOVEMBER SALARIES	\$500.00
VETERAN'S SERVICE OFFICE	NOVEMBER SALARIES	\$6,291.67
SHERIFF	NOVEMBER SALARIES	\$9,010.56
	TOTAL FOR GENERAL FUND	\$58,943.18
COUNTY ROAD & BRIDGE		
AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$128.67
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$340.10
BETTELYOUN, LYNX	REIMBURSEMENT	\$28.00
BLUE CROSS/BLUE SHIELD	HEALTH INSURANCE PRE	\$1,251.32
BUTLER MACHINERY CO.	EQUIP/REPAIR	\$959.47
CULLIGAN	UTLITY/WATER DISPENSER	\$24.00
EFTPS	EFTPS PAYROLL TAXES	\$7,221.05
BUCHE HARDWARE & LUMBER	SUPPLIES	\$585.99
GREAT PLAINS COMMUNICATION	LOCAL PHONE & INTERN	\$183.08
GREAT WESTERN TIRE INC.	SUPPLY	\$1,747.85
JOHN DEERE FINANCIAL	BOMGAARS CHARGES/SUP	\$172.62
LACREEK ELECTRIC ASSOC	UTILITY/ELECTRIC	\$400.18
MARTIN AUTO PARTS	PARTS/SUPPLY	\$314.39
MASTERCARD	MASTERCARD	\$130.72
MCI COMM SERVICE	LONG DISTANCE PHONE	\$50.49
MENARDS	SUPPLY	\$110.96
RELIANCE STANDARD	LIFE INSURANCE	\$94.75
OL COUNTY TREASURER	SALES TAX	\$10.52
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$3,841.82
HIGHWAY DEPARTMENT	NOVEMBER SALARIES	\$31,805.78
HIGHWAY DEPARTMENT	OVERTIME	\$209.35
	TOTAL FOR COUNTY ROAD & BRIDGE	\$49,611.11
	TOTAL PAID BETWEEN 11/11/21 AND 12/8/21	\$108,554.29

No public comment was heard. Motion made by Yellow Bull, seconded by Hopkins, to adjourn at 3:22 p.m.

/s/Anna Takes the Shield (DuBray)
Anna Takes the Shield (DuBray), Chairwoman
Board of Oglala Lakota County Commissioners

ATTEST:
/s/ Sue Ganje
Sue Ganje, Oglala Lakota County Auditor