2010 Legal and Public Notices

Western Office Technologies (Supplies) \$167.99, Yankton County Treasurer (Special Taxes) \$70.40: Mental Illness Board: Denise Cody (Hearings) \$15.00, Joan Kittelson (Hearings) \$30.00, Cathy Rehfuss (Hearings) \$15.00, Lucille Lewno (Hearings) \$696.38, Lewis & Clark Behavioral (Hearings) \$1,341.00, Lincoln County Treasurer (Hearings) \$90.00, Shepherd Reporting (Hearings) \$27.50, Karen Swanda (Hearings) \$30.00, SD Human Services Center (Evaluation) \$600.00; Historical Sites: Cramer Kenyon Heritage (1st Half 2013 Budget) \$1,000.00; County Extension: City of Yankton (Utilities) \$36.70, J&H Cleaning (Maintenance) \$200.00, Knology (Utilities) \$259.24, LEAF (Rental) \$288.00, MidAmerican Energy (Utilities) \$124.02, Yankton County Treasurer (Special Taxes) \$20.00; Soil Conservation: Investigative Services (Services) \$110.00, Yankton County Conservation (1st Half Wages Tree Manager) \$2,500.00; Planning & Zoning: Investigative Services (Services) \$121.25, Knology (Utilities) \$45.82, Western Office Technologies (Equipment) \$335.95, Western Office Technologies (Supplies) \$65.74; Road & Bridge: AT&T (Utilities) \$34.72, City of Yankton (Utilities) \$111.82, Century Link (Utilities) \$102.87, Feimer Construction (Rip Rap - Jim River Bridge) \$17,150.00, Brian Gustad (Travel) \$482.10, Investigative Services (Supplies) \$121.25, Johnson Engineering (Structure Map) \$1,500.00, Knology (Utilities) \$262.29, SD Department of Transportation (Supplies) \$23,465.51, Yankton County (Special Taxes) Treasurer \$945.72, SD State Treasurer (Excise Tax) \$25.00, WellMark BC/BS (Insurance Premium) \$450.42; 911 Fund: CenturyLink (Utilities) \$1,422.92; Emergency Management: Bomgaars (Supplies) \$50.81, Hy-Vee (Supplies) \$133.96, MidContinent (Utilities) \$8.91, MidAmerican Energy (Utilities) \$44.53, Western Office Technologies (Supplies) \$76.97, Yankton Computer and Network (Maintenance) \$149.99; WIC: Brittanie Ferden (Training) \$669.28. Shannon Pavel (Training) \$669.28; **24/7 Program**: Redwood Toxicology Lab (Supplies) \$3,000.00; **Misc.**: West Payment Center (Supplies) \$575.85; Drainage Ditches: Clay-Union Electric (Move Light Pole-Gayville) \$203.76. Total General Fund \$82,595.34, Road & Bridge \$44,201.28, 911 Fund \$465.17, Emergency Management \$465.17, WIC \$1,338.56, 24/7 \$3,000.00, Program Misc. Drainage Ditches \$575.85. \$203.76. All present voted aye;

Action 13157C: A motion was made by Johnson and seconded by Freng to approve travel expenses for county officials who attend the S.D. Association of County Officials Spring Workshop May 15-17 in Pierre. All present voted aye; motion carried.

motion carried.

Action 13158Z: A motion was made by Johnson and seconded by Freng to accept the monthly report from the Planning and Zoning Office. All present voted aye; motion carried.

HVAC Proposals: Commissioner Freng presented the Board with proposals for HVAC (heating, ventilation and air conditioning) maintenance and upkeep in county buildings. The Board will approve one of the proposals at an upcoming meeting. Freng emphasized the added value of local contractors when an HVAC problem occurs and service is needed quickly.

New Employee: Zoning Administrator Patrick Garrity informed the Board that Melissa Kralicek has been hired as a shared administrative assistant for the Highway Department and Zoning Office. She will begin her new duties Monday, April 15.

County Insurance: Roger Smith, of M.T. and R.C. Smith Insurance, presented information on premiums, values, claim history, deductibles and liability coverage for county property and officials. Smith said the County's cost for Workmen's Compensation has come down. The Board discussed several options, including more overall liability coverage; greater insured value on the highway department's largest equipment; and current levels of bond coverage for officials. Commissioners asked Smith to get additional cost information for those items, along with cost of comprehensive / collision coverage on the county's higher-value vehicles, such as ambulances.

Health Insurance: Julie Auch, of DakotaCare, asked permission to conduct a health insurance census of Yankton County employees so she can present a competitive quote for the Board's consideration. Auch said no names would be included, but she would need the age and gender of each county employee, along with two years of medical records. Auch said she would also need to know details and cost of the County's health insurance policy with Wellmark.

Action 13159C: A motion was made by Johnson and seconded by Freng to allow DakotaCare to conduct a health insurance census of Yankton County employees in the interest of receiving a competitive quote for comparison pur-

2010 Legal and Public

poses. All present voted aye; motion carried.

A motion was made by Freng to adjourn.

The next regular meeting of the Board will be on Tuesday, April 16, 2013 at 3:30 PM in the Commission Chambers at the County Government Center.

Bruce Jensen, Chairman Yankton County Commission

ATTEST:

Lois Eli, Deputy Auditor Published once at the approximate cost of \$269.60.

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HANSEN PLUMBING INC. & Kirk Hansen Estate, Saturday, April 27, 10:30CST, Gettysburg. Directional Borer, Vehicles, Trailers, Tools & Equipment. For pictures and full listing www.penrodauction.com Richard D. Penrod Real Estate & Auction. 1-800-456-0741.

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Acres, Selby SD. selling in 2
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for more details.

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instructor, with or without
coaching, opened 4-9-13, closes
4-26-13, Contact: Tim Casper,
Supt, Lake Preston School

District, 300 1st St. NE.

tim.casper@k12.sd.us, 605-847-

LAKE PRESTON SCHOOL District, Ag Ed instructor, with or without coaching, opened 4-9-13, closes 4-26-13, Contact: Tim Casper, Supt, Lake Preston School District, 300 1st St. NE. tim.casper@k12.sd.us, 605-847-

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YOUR NEWS!

The Press & Dakotan

YOU'RE NEWS! Study:

Likely Tax Cheats Flock South, West

BY STEPHEN OHLEMACHER

Associated Press

WASHINGTON — Worried the Internal Revenue Service might target you for an audit? You probably should be if you own a small business in one of the wealthy suburbs of Los Angeles.

You might also be wary if you're a small-business owner in one of dozens of communities near San Francisco, Houston, Atlanta or the District of Columbia.

A new study by the National Taxpayer Advocate used confidential IRS data to show large clusters of potential tax cheats in these five metropolitan areas. The IRS uses the information to target taxpayers for audits.

The taxpayer advocate, Nina Olsen, runs an independent office within the IRS. She got access to the data as part of an effort to learn more about why some taxpayers are more likely to cheat than others.

The study also looked at tax compliance in different industries, and found that people who own construction companies or real estate rental firms may be more likely to fudge their taxes than business owners in other fields.

Many of the communities identified by the study are very wealthy, including Beverly Hills and Newport Beach in California. Others are more middle class, such as New Carrollton, Md., a Washington suburb, and College Park, Ga., home to a section of Atlanta's massive airport.

Steve Rosansky, president and CEO of the Newport Beach Chamber of Commerce, said business owners in his city are probably targeted because many have high incomes. The likelihood of an audit does increase with income, according to IRS data.

"I imagine it's just a matter of them going where they think the money's at," Rosansky said in an interview. "I guess if I was running the IRS I'd probably do the same thing."

The study focused on small-business owners — sole proprietorships, to be specific — because they have more opportunity than the typical individual to cheat on their taxes. Many small businesses deal in cash while most individuals get paid in wages

that are reported to the IRS

The IRS only audits about 1 percent of tax returns each year, so the agency tries to pick returns that are most likely to yield additional tax money.

The IRS will not say much about how agents choose their targets. But as millions of procrastinators scramble to meet Monday's deadline to file their taxes, the agency is running every tax return through a confidential computer program to determine the chances of collecting more money from an audit.

Each tax return is assigned a score. The higher your score, the more likely you are to get audited because, according to the IRS, the more likely you are cheating on your taxes.

The score is called the Discriminant Inventory Function, or DIF. A high DIF score does not guarantee you are a tax cheat but the IRS claims it's reliable.

"If your return is selected because of a high score under the DIF system, the potential is high that an examination of your return will result in a change to your income tax liability," says an IRS publication that explains the auditing process.

How do you get high score? The IRS won't say, but veteran tax preparers and former IRS workers believe they have a pretty

"If you're reporting \$8,000 of charitable contributions when you're only making \$50,000, that's a red flag," said Bob Meighan, vice president of TurboTax, an online tax preparation service. "Likewise if you're reporting business or employee expenses that are out of the ordinary for your income range, that would attract the interest of the IRS as well."

The bottom line, according to the experts: People who take unusually large deductions for their income get a high score. Also, business owners who claim unusually large expenses for the size and type of their business get a high score.

"I had a case here where the person made about \$40,000 and they claimed \$25,000 of employment-related expenses," said Elizabeth Maresca, a former IRS lawyer who now teaches law at Fordham University. "Most people don't spend \$25,000 to earn \$40,000. That's an unusual number."



ROBERTO KOLTUN/EL NUEVO HERALD/MCT

with fines and prosecutions that they called un-

tion by a nearly 11-point margin, the best show-

"Capriles ran a remarkable campaign that

shows he has creativity, tenacity and disposi-

Smilde, an analyst with the Washington Office

tion to play political hardball," said David

on Latin America think tank.

ing ever by a challenger to the longtime

Capriles is a 40-year-old state governor who

A group of Venezuelans line up to board a bus at JC Bermundez park in Doral, Fla., on Saturday before leaving with thousands of South Florida Venezuelans on a 16-hour bus trip to New Orleans to vote in the Venezuelan presidential elections on Sunday.

Venezuelans Choose Between Chavez Heir, New Path

BY FRANK BAJAK AND ALEXANDRA OLSON Associated Press

CARACAS, Venezuela — Voters chose Sunday between the hand-picked successor who campaigned to carry on Hugo Chavez's self-styled socialist revolution and an emboldened second-time challenger who warned that the late president's regime has Venezuela on the road to ruin.

Nicolas Maduro, the longtime foreign minister to Chavez, pinned his hopes on the immense loyalty for his boss among millions of poor beneficiaries of government largesse and the powerful state apparatus that Chavez skillfully consolidated.

Maduro's campaign was mostly a near-religious homage to the man he called "the redeemer of the Americas," who succumbed to cancer March 5. He blamed Venezuela's myriad woes on vague plots by alleged saboteurs that the government never identified.

Challenger Henrique Capriles' main campaign weapon was to simply emphasize "the incompetence of the state," as he put it to reporters Saturday night.

Maduro, 50, was favored to win, but his early big lead in opinion polls was cut in half over the past two weeks in a country struggling with the legacy of Chavez's management of the world's largest oil reserves. Millions of Venezuelans were lifted out of poverty under Chavez, but many also believe his government not only squandered, but plundered, much of the \$1 trillion in oil revenues during his tenure.

Venezuelans are afflicted by chronic power outages, crumbling infrastructure, unfinished public works projects, double-digit inflation, food and medicine shortages, and rampant crime. Venezuela has one of the world's highest homicide and kidnapping rates.

"We can't continue to believe in messiahs," said Jose Romero, a 48-year-old industrial engineer who voted for Capriles in the central city of Valencia. "This country has learned a lot and today we know that one person can't fix everything."

thing."
In the Chavista stronghold of Petare outside Caracas, the Maduro vote was strong. Maria Velasquez, 48, who works in a government soup kitchen that feeds 200 people, said she was voting for Chavez's man "because that is what my comandante ordered."

Reynaldo Ramos, a 60-year-old construction worker, said he "voted for Chavez" before correcting himself and saying he chose Maduro. But he could not seem to get his beloved leader out of his mind.

"We must always vote for Chavez because he always does what's best for the people and we're going to continue on this path," Ramos said. He said the government had helped him get work on the subway system and helps pay his grandchildren's school costs.

The governing United Socialist Party of Venezuela deployed a well-worn get-out-the-vote machine spearheaded by loyal state employees. It also enjoyed the backing of state media as part of its near-monopoly on institutional power.

Capriles' camp said Chavista loyalists in the judiciary put them at glaring disadvantage by slapping the campaign and broadcast media

North Korea Stays Open To Tourists PYONGYANG, North Korea (AP) — Despite North

Korea's warnings that the threat of war on the Korean Peninsula is so high it cannot guarantee the safety of foreign residents, it literally trotted out athletes from around the world on Sunday for a marathon through the streets of its capital — suggesting its concerns of an imminent military crisis might not be as dire as its official pronouncements proclaim.

As it prepares to celebrate its most important holiday of the year, the birthday of national founder Kim Il Sung on Monday, the mixed message — threats of a "thermonuclear war" while showcasing foreign athletes and even encouraging tourism — was particularly striking on Sunday.

Pyongyang crowds lined the streets to watch athletes from 16 nations compete in the 26th Mangyongdae Prize Marathon in the morning and then filled a performance hall for a gala concert featuring ethnic Korean performers brought in from China, Russia and Japan as part of a slew of a events culminating in Kim's birthday — called the "Day of the Sun."

Investigators Probe Lion Air Crash

BALI, Indonesia (AP) — Indonesian investigators on Sunday began working to determine what caused a new Lion Air passenger jet to miss a runway while landing on the resort island of Bali, crashing into the sea without causing any fatalities among the 108 on board.

The National Transportation Safety Committee is exam-

ining the wreckage of the Boeing 737-800 that snapped in half before coming to a stop in shallow water near Bali's airport on Saturday, said Transportation Ministry spokesman Bambang Ervan.

He said aviation authorities had already removed the

plane's flight data recorder and were planning to tow the aircraft to a beach. Divers were searching for the cockpit voice recorder located in the tail. Experts are examining what could have caused the crash, including whether wind shear may have played a role.

The U.S. National Transportation Safety Board announced Sunday that it was sending a team of investigators to assist Indonesian aviation authorities in their probe because the Boeing aircraft was designed and manufactured in the U.S. The team will include advisers from the Federal Aviation Administration and Boeing.

The crash marked Lion Air's sixth accident in 11 years, and has renewed questions about how safe it is to fly in Indonesia. The country has struggled to clean up its poor air safety record while improving oversight.



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Just fill out the entry form and drop it at either of the two Kopetsky's Ace Hardware locations: 2404 Broadway or 103 W. 3rd St. by Wednesday, April 17, 2013.

A winner will be drawn from each location and announced on the Severe Weather Awareness page running in the April 22 Press & Dakotan in conjunction with Severe Weather Awareness Week in South Dakota.



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