

Levies

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the revenues they had requested was to take them from the county's contingency fund. Going back to taxpayers to get the amount the county intended to levy was not a legal option. That money will simply never be collected from taxpayers.

Jones said she is working with the software company that she utilizes to calculate the county's tax levies in order to determine what went wrong.

The Friday interview with the *Press & Dakotan* is the first she has done on the issue since the South Dakota Department of Legislative Audit made the findings of its bi-annual county financial report public during last week's County Commission meeting. Jones said she was not present at the meeting because of a prior engagement.

"If you looked at the tax bill, the correct levy was on there," she said of what occurred. "But if you actually added it up, it didn't match the tax bill that should have been there."

According to the audit report, the inaccuracies affected 5,948 individual tax parcels within the county and resulted in property tax underpayments to the following taxing entities:

- Yankton School District — \$200,485.16;
- Irene/Wakonda School District — \$2,225.24;
- Gayville/Volin School District — \$587.12;
- James River Water Development District — \$6,934.61;
- Yankton Rural Fire District — \$1,584.33;
- Yankton County Secondary Road — \$1,719.38; and
- Yankton County Secondary Road Opt Out — \$10,260.39.

The total amount of uncollected taxes came to \$223,796.23.

Periodically, mistakes occur that lead to the correct amount of tax dollars not getting to the appropriate tax entity, according to Russ Olson, the local government audit manager for the Department of Legislative Audit.

"Other cases didn't quite go to the extent of what we've seen at the Yankton County one, in that they were detected a little sooner," he said. "In the instances we've had, it was more the misallocation of tax dollars. They were supposed to send some of the money to 'City X' and they sent it to 'City Y,' for example. They detected it soon enough that they were able to adjust it in the current year and make sure each entity got the correct collections."

Olson said his department has encountered circumstances where computer software has been complicit in creating problems.

"There can be a glitch in the software, but other times it's the fact that they're attempting to correct a situation and not fully understanding what the software is going to do when they make that correction," he stated. "We did have that situation in one other county, where they thought they had corrected the problem when they had actually just changed the problem."

After the audit report was presented Dec. 18, Commissioner Allen Sinclair expressed disappointment that red flags raised earlier this year in correspondence from the South Dakota Department of Revenue to the auditor had not been shared with the commission. Commissioners said they were not made aware of the property tax shortfall until recently.

"If some steps had been taken in April or even August, some of this stuff wouldn't have happened," Sinclair stated at the meeting. "I think we need to be in on the communications from the South Dakota Department of Revenue. If they're sending communications to county government that things aren't going right, and it's going to end up in our hands eventually, we should know about it. Don't wait until Dec. 11."

In a Dec. 11 letter to the commission, Michael Houdyshell, director of the property and special taxes division of the Department of Revenue, summarized the interaction his agency had with the Yankton County auditor's office in 2012.

In April, the department received a report called a manual recapitulation that had been due on Jan. 1. It uses the recapitulation to ensure that tax bills are in balance. Houdyshell wrote that values and levies were incorrect on a majority of the data.

The reports had still not been completed correctly by September. Houdyshell wrote, "Department staff work on creating an accurate recapitulation and PT74 (tax levy sheet), despite not having complete reports from the county. At this point, the reports were 10 months overdue."

It was late October before the scope of the problems started to become clear, Houdyshell told the *Press & Dakotan*.

On Nov. 1, the Department of Revenue instructed the auditor's office to send a letter to the school districts within the week to inform them of the tax shortage.

The letter to Yankton School District Business Manager Jason Bietz was received on Nov. 16. It stated, "We have found an error in the extension of levies that effect your tax collections for 2011 payable 2012. It appears if all taxpayers pay their taxes in the Yankton School District you will be shorted \$151,069.17."

The final number was almost \$50,000 more.

In an interview with the *Press & Dakotan*, Houdyshell said that, even if the aforementioned reports had been turned in on time, it probably wouldn't have averted the incorrect levies from being applied.

"What we're talking about here is 2011 property taxes paid in 2012. The tax bills that are run in 2011 become payable on Jan. 1, 2012," he stated. "If there was an issue with how the levies were entered into the tax program the county auditor uses, those bills would have already went out prior to us receiving the recapitulation and tax levy spread. It's very possible it still could have occurred."

Timely reporting would have simply meant the scope of the problem would have been realized earlier.

"You can't re-run tax bills," Houdyshell said. "Once a tax bill is run, it's a done deal."

Jones said she didn't submit the reports because she had already detected errors in them and was trying to figure out what had occurred.

While calculating 2012's taxes payable in 2013, Jones said she is taking precautions to ensure the correct bills go out.

"(The Department of Revenue and the Department of Legislative Audit) are reviewing what has been entered to calculate taxes for this year payable next year," she stated. "Having more eyes looking at something, if there has been an error, you're more likely to catch it."

Houdyshell said his department encourages auditors to do manual checks of computed levies.

"There needs to be a manual check to make sure the computer is spitting out the right number," he stated. "Really, the only way you can do that is run a tax bill, sit down with a calculator, punch in the numbers and make sure you come up with the right totals. We give them that guidance and ask that, before they run the bills, they've gone through and done a double or triple check to make sure there are no glitches in the software. Computers are great and make our lives a lot easier, but sometimes nothing beats a pencil, paper and calculator."

Jones said she often does just that, but it would take a considerable amount of time to do it with every levy in the county — a list that stretches 38 pages.

In the future, Houdyshell said he will be including the County Commission on correspondence he has with the auditor's office.

"Typically, we would work directly with the auditor on these matters and expect the county auditor would be keeping the County Commission abreast of what was going on," he stated. "But that's not to say that, going forward, we wouldn't be a little more diligent to make sure the County Commission is up to speed on everything that is going on."

Jones said she does not ever want to deal with the stress associated with levying incorrect taxes again, but the human element in the process means the process will never be foolproof.

"It was nothing done intentionally," she stated. "You work as hard as you can to make sure everything comes out as it is supposed to. In this case, that didn't happen. The bottom line is, there was a data entry made that caused the computer program to respond in a certain way. It's not something that anyone is trying to hide."

You can follow Nathan Johnson on Twitter at twitter.com/AnInlandVoyage

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ASK THE EXPERTS

Comfort Care

Q Graduate from Hospice Care?

A. "You would never guess but my 102-year old mother just graduated from hospice and we're still celebrating!" a friend excitedly told me as she wheeled her mother to a table for lunch at a local café.

Earlier this year her mother had part of her colon removed and she had such a tough time recovering she chose hospice care because she and her caregivers felt she had less than 6 months to live.

The daily home visits from the hospice staff were re-assuring for both pain relief and her colostomy care.

Miraculously, her mother perked up and began to become more independent as she regained her strength and began to feed herself again. Her daughter confidently assumed care of the colostomy.

The hospice staff agreed with the patient and family that she could "graduate" from hospice and resume her previous home health care. This example illustrates that hospice is not always a last stop and that recovery from hospice care is indeed possible!!

Lars Aanning, MD
Medical Director

605-689-0382 Yankton, SD

Autumn Winds Comfort Care

Family Medicine

Q Is Vitamin D Important?

A. You may have been hearing a lot about Vitamin D in the news. There is a lot of information that is being discovered about the importance of Vitamin D. People that live in the northern climates such as us here in SD and NE, tend to have lower levels of Vitamin D, as it is manufactured by sun exposure. Vitamin D deficiency can be manifested by such symptoms as bone discomfort or pain in the low back, pelvis, and lower extremities. Muscle aches and weakness can also be an issue. Vitamin D plays a role in heart disease and colon health, as well as depression. Research really seems to indicate that Vitamin D is an important vitamin in regards to our overall health. This is even more important for people as they get into their 60's or 70's on up. It is important to discuss this with your doctor. Here at Lewis and Clark Family Medicine, we would be happy to discuss this or any other questions with you.

Jeffrey Johnson, M.D.

Brandi Pravacek, CNP
L&C Specialty Hospital

Brad Adams, PA-C

LEWIS & CLARK
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605-260-2100, 2525 Fox Run Parkway, Lewis & Clark Medical Plaza, Yankton

Ear, Nose & Throat

Q Dr. Rumsey, I always have difficulties hearing on the telephone. Is there anything available to help me hear better on the telephone?

A. This is a great question. Several of my patients report the same difficulties regardless the severity of hearing loss. One helpful solution we can offer is an amplified telephone which range in price from \$40.00 to \$300.00. South Dakota and Nebraska have distribution programs, which provide funding for qualified individuals to purchase amplified telephones. I would be happy to help you through this process. It is very simple. First we have to test your hearing to confirm you are a candidate. Once we have completed the test and confirmed you are a candidate I can help you fill out the appropriate paperwork. Call (605) 665-6820 to schedule an appointment if you want help applying for this program or any other hearing related programs.

Matthew Rumsey, Au.D. CCC-A

David Wagner, M.D.
Matthew Rumsey, Au.D., CCC-A
Professional Office Pavilion,
Suite 2800, 409 Summit, Yankton
665-6820 • 888-515-6820 • www.yanktonent.com

Avera Medical Group
Ear, Nose & Throat
Yankton

Podiatry

Q I've read several articles about people running barefoot. Do you think this is a good idea?

A. The latest research that I have read discussed a few simple basic points that may help you.

Running with a well-padded typical running shoe causes a person to do two basic things: One, run with a "heel-to-toe gait." That is, that person will strike on the heel, and the foot will naturally roll to the ball, and then onto the toes. Second, the typical running shoes causes a runner to lengthen the stride. Therefore, the shoe-runner will strike the ground less often running the same distance as the barefoot runner running the same distance. The shoe-runner will also put more pressure and strain on the heel.

Running barefoot, causes 2 basic changes in running: One, running stride will be shorter, and the runner will strike the ground with the ball of the foot and not the heel. Therefore, the barefoot runner will avoid pressure on the heel, while at the same time take more steps when running the same distance as would the runner with the typical running shoe.

Runners who use a "minimalist" running shoe may run with a stride somewhere in between the barefoot runner, and typical "running shoe." This is a very generalized statement, because there are many different types of minimalist running shoes, with different amounts of shock absorbing material.

Therefore the answer to your question depends on what you believe according to statements above. My advice would be that if you decide to become a barefoot runner, start with a typical running shoe. Then, switch to a minimalist running shoe, and finally to barefoot running. Take it slow, and deliberate. I believe, if you do a combination of the three different running styles, and listen to your body, you can decide which type of running is best for you. Perhaps, running equal amounts of distance and speed with the three types of running, will work your muscle groups differently. This may avoid overuse injuries that people experience from using only once style of running.

Terence Pedersen, D.P.M.

Avera Medical Group
Podiatry
Yankton

Avera Sacred Heart Hospital Professional Office Pavilion
409 Summit St., Ste. 2600, Yankton • 668-8601

Orthopedics

Q Is a broken bone an emergency?

A. Fractures typically do not require urgent surgical care, but they will be quite painful until they are splinted so the fractured bones are not moving. Being able to move an injured body part doesn't rule out a fracture. Splinting will reduce fracture pain and is an important initial step in fracture management. First-aid splinting can be with cardboard, a pillow, or anything stiff that is secured with a bandage or tape. Once secured, medical personnel should be consulted and can apply a better splint in the office, urgent care, or the emergency room.

Once medical personnel evaluate and splint the fracture, definitive treatment can usually be scheduled electively. Orthopedic surgeons are the specialists who are often consulted regarding the treatment of fractures. If surgery is deemed necessary, it is often safer to do the operation when the patient has stabilized, his/her stomach is empty, and during regular operating room hours when all medical personnel are available and well rested. Waiting several days (up to 10 days) before the operation can sometimes make treatment easier with fewer complications (i.e. swelling subsides and soft tissues recover).

Fractures that are associated with open wounds (i.e. "open fractures") or those with joint dislocations, loss of blood supply, or a pinched off nerve are indeed emergencies requiring expeditious treatment. In these cases, surgery within six to 24 hours is typically required.

Dr. Dan Johnson, M.D.
Board Certified
Orthopedic Surgeon

ORTHOPEDIC INSTITUTE

1101 Broadway Ave., Morgen Square Suite 106, Yankton • 605-665-0077

Urological

Q I am 72 years old and I have just been diagnosed with early stage prostate cancer. Should I be treated? It is my understanding that most men with prostate cancer die from other causes?

A. Excellent question with a not so easy answer. A very important study from Sweden, compared men with early state prostate cancer who were treated with surgery to those who chose "watchful waiting" or no treatment but who had regular frequent checkups to make sure their cancer was not progressing. At 15 years, the incidence of the death from prostate cancer was 14.6% for those treated with surgery compared to 20.7% for those men who chose no treatment. The study also showed that only men 65 years old or younger benefited from having surgery. For those older than 65 the survival rate was similar no matter if they had surgery or no treatment. So, if you are young or have at least a 15 year life expectancy then consider having your prostate cancer treated. If you are 70 years old or older, you should seriously consider being monitored for disease progression and hopefully avoid having to be treated. You need to have this discussion with a doctor who is experienced in treating all stages of prostate cancer and who can recognize the characteristics that make your prostate cancer risky enough to be treated.

Dr. Joseph Boudreau
MD, F.R.C.S.

Yankton Urological Surgery, Prof., L.L.C. 2009 Locust, Yankton • 689-1100
www.yanktonurology.com

Chiropractic

Q What is chiropractic about?

A. Chiropractic care is a great choice for many different types of problems and especially wellness. It is a personalized service of professionals who take time to understand the patient's history and problem. It continues to rank high in patient satisfaction rates. Historically, it has great benefits in a multitude of conditions. Chiropractic has withstood the controversy in health care and wellness. And, over the past several years, research has proven the effectiveness of chiropractic care in various conditions of pain and pain management. With increased demand by their patients, it has been made more accessible to the public. If you are considering chiropractic, please visit us and use our resources available on our website at firstchiropracticcenter.com.

Have a safe and healthy Holiday season!

Sheila Fitzgerald, DC

2507 Fox Run Parkway,
Yankton, SD, 665-8073

first chiropractic CENTER

Fitness/Health

Q Is stretching really that important?

A. As basic as this question is, it really isn't that simple to answer. For a great number of years research has been done on this topic and a stellar answer has yet to be found if stretching does what we've always thought it did, reduce exercise related injuries for one. Stretching tight muscles is generally a safe bet but a 5-10 minute warm up should be completed first. Stretching cold isn't a good idea. Some of the debate comes from what type of stretching is best for which people and what will provide the most benefit. For beginning exercisers the static (stretch and hold) stretch seems to be the best and for the conditioned athlete a dynamic stretch (movement stretches) may assist in providing athletic improvement. Post exercise stretching has been found to help loosen tight muscles and reduce exercise related aches and pains. Assistance in the development of a safe and effective stretching routine from someone experienced may prove beneficial.

Angie O'Connor
Clinical Exercise Specialist

Avera Sacred Heart Wellness Center

501 Summit • 665-9006

Pharmacy/Nutrition

New Suggestions For Using Corticosteroids in Asthma Patients

For years we have told our patients to use thier inhaled corticosteroids (eg, Advair, Flovent) daily to control their asthma symptoms. New evidence suggests that using inhaled corticosteroids on an "as needed" basis may control asthma symptoms just as well. This "as needed" basis works for patients who are well-controlled on a low daily dose of inhaled corticosteroids.

For this "as needed" dose to work, patients need to use 2 puffs of their corticosteroid along with their albuterol inhaler (short-acting inhaler) for symptoms. Patients will normally get the same control with half the steroid dose; this is especially beneficial in children. If patients feel like they have to use their albuterol inhale more than 2 days a week though, they should go back to using their corticosteroids daily.

Leah Rempher
Pharm. D.

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