

Taxes

From Page 1

delinquent if one half is paid before May 1 and the other half is paid before Nov. 1.

Colleen Skinner, program manager for the Department of Revenue's property tax division, said she took extra steps to ensure Yankton County had the correct tax levies this year. A report issued in December by the South Dakota Department of Legislative Audit found that the Yankton County Auditor's Office had miscalculated tax levies for 2011 payable in 2012. The result was that the county did not collect \$223,796.23 in property taxes due to various local entities. The County Commission was left with no choice but to pay the difference to the taxing entities out of the county's contingency fund.

"I want to make sure we've got the tax bills right for the taxpayers in Yankton County," Skinner said.

The final piece to the puzzle was figuring out how much value was in

which Yankton County fire district. The valuation of the fire districts plus the property not in a fire district was not adding up to the county's total valuation, Skinner explained. In the test scenarios being run, taxpayers in the Yankton Fire District were being taxed approximately \$15,000 too much.

According to Jones, her office was not able to produce the information sought by the state.

"When they asked for this (information that included property not in a fire district), I had emailed and said, 'I'm sorry, but there is no way I can create a report that would have that information using our current program.'"

The report was requested on Jan. 15, according to Skinner. It was finally turned into the Department of Revenue Jan. 25.

Jones said she eventually went to the Yankton County Department of Equalization for assistance. Staff there found that a couple of fire districts had not been coded correctly for the computer software and were able to produce the report with corrections, she stated.

"As soon as we had it, we sent it to the Department of Revenue,"

Jones said.

Skinner said her office was also seeking assistance from the Department of Equalization.

"Because we weren't getting an answer out of the auditor's office, we were trying to get the situation resolved," she stated. "We talked to the Director of Equalization's office because that's where the (valuations) originally start and then they roll over to the auditor's office."

According to Skinner, Jones could have invited the Department of Revenue to step in and provide assistance. Had she asked for that assistance, Skinner said she believed the situation could have been resolved earlier.

Jones said she didn't see how the state could have helped.

"I'm not sure what I would have asked them for help with," she stated. "All the values that are part of this process are county values that have been certified to us (by the Department of Revenue) because the assessor's office submits values to them and they certify those values back to (the assessors) and back to the auditors. They had already certified the values back. I'm not sure what I would have asked them to do

since they had already certified the values."

When asked why she hadn't sought to publicly inform taxpayers of the problem with calculating the tax bills, Jones said she didn't realize it was something she should have to do. Neither she nor the County Commission raised the issue at the two regular meetings held in January. The *Press & Dakotan's* interview with Jones on Tuesday occurred after attempts to reach her during the past week had failed.

"If someone called or came to the counter, we explained to them that we were waiting for state approval," Jones said.

Skinner said it's likely her office will take extra steps again next year to ensure Yankton County is applying the correct levies before it grants approval for property taxes to be calculated.

"We may have to because it took so long and so many tries to get the right information (this year)," she stated. "We'll probably further scrutinize them again next year to make sure."

You can follow Nathan Johnson on Twitter at [Twitter.com/AnInlandVoyage](#)

Nebraska Bill Would Let Cities Give ‘Relocation Incentives’

LINCOLN, Neb. (AP) — Small Nebraska towns with an abundance of jobs need more flexibility to attract new workers and retain residents who are natives of the state, said a lawmaker who presented a bill Tuesday that would let cities offer "relocation incentives."

Sen. Kate Sullivan of rural Cedar Rapids said the measure would allow the cities to create the incentive programs at their own expense to draw plumbers, electricians,

nurses, computer professionals and other high-demand workers. Communities would use revenue from a voter-approved, local option sales tax.

Sixty cities have approved the tax for economic development projects. Current law allows local governments to use their economic development dollars for business loan programs, job training grants and salaries for economic development staff.

Under Sullivan's bill, cities

would be able to define what they count as "relocation incentives," but local officials would have to secure voter approval again to use the money for that purpose. Sullivan said the measure, loosely inspired by a state incentive program in Kansas, is intentionally vague to give cities as much leeway as possible.

"I think we'd better give them the flexibility to craft their own program and spend their own dollars," said Sullivan, who presented

the bill to the Legislature's Urban Affairs Committee.

Lawmakers have considered another incentive program on a statewide scale, but rejected it in committee because of the estimated \$2.3 million price tag. Kansas offers tax breaks and college loan payments to people who move to one of 50 rural counties. Sullivan said her bill would cost Nebraska nothing, because cities are only allowed to use their own sales tax revenue that voters have approved.

Bill

From Page 1

"The possibility of an armed presence in any of our schools is a deterrent," Craig said.

Rep. Ray Ring, D-Vermillion, said he opposes arming school personnel because it's more likely to lead to accidental shootings than to stopping attackers. He noted that associations representing local school boards, school administrators and teachers oppose the bill.

"Educators believe arming teachers and volunteers with minimal training will erode the learning environment without significantly improving security," Ring said.

Supporters argued the bill would require that anyone taking part in a so-called School Sentinel program complete training that would be designed by the same commission that sets training standards for law enforcement officers. Local law enforcement agen-

cies also would have to approve such a program, and school employees could not be forced to take part.

Rep. Steve Hickey, R-Sioux Falls, said arming school personnel in some districts is only part of an overall approach to school safety. Some schools need to make their entrances more secure, and more mental health counseling is needed for students, he said.

Rep. Troy Heinert, D-Mission, said he doesn't want his son in kindergarten to think about his teacher being armed.

"Doesn't this bill blur the line between a teacher and a law enforcement officer?" Heinert said. "Do we want to tell our children the only way to be safe is to carry a gun?"

Rep. Stace Nelson, R-Fulton, said educators are trusted to teach students, so they also can be trusted to protect students from harm. Nelson, a retired law enforcement officer, said teachers can be trained to handle guns safely and effectively.

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A+ Students of the Week



Ava Brandt

Parents: Mary Brandt and Sid Brandt
Grade: 3rd
School: Tabor Elementary
Why Nominated? Ava does a nice job on her schoolwork and also does a nice job of leading her class. She works very hard!
Favorite Subject(s): I enjoy doing Reading, Social Studies, Computer, P.E., Science, and D.O.L.
Favorite School Memory(s): A-honor roll.



Drew Hejna

Parents: Erin Hejna and Andy Hejna
Grade: 3rd
School: Tabor Elementary
Why Nominated? Drew is an excellent student who works hard in class and displays great leadership.
Favorite Subject(s): I love Reading, Math, Computer Class, and P.E.
Favorite School Memory(s): Getting on the A-honor roll.



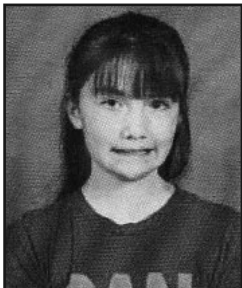
Ciera Himes

Parents: Leslie Himes and Mike Sedlacek, Kevin Himes and Johanna Himes
Grade: 5th
School: Tabor Elementary
Why Nominated? Ciera is a great leader. She works hard and takes her studies very seriously.
Favorite Subject(s): Math, Science, Spelling, and Reading
Favorite School Memory(s): Touching pig lungs in Mrs. Duffek's class.



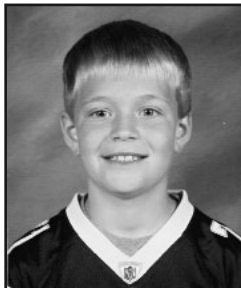
Jayde Denton

Parents: Kelly and Nichole Denton
Grade: 5th grade
School: Tabor Elementary
Why Nominated? Jayde has become a very good student. She is organized and is very responsible with her studies.
Favorite Subject(s): Math, Reading, Science, English, and Social Studies.
Favorite School Memory(s): Going to the movie Theatre in Tripp with the whole school.



Mekayla Ray

Parents: John Ray and Amanda Ray
Grade: 5th grade
School: Tabor Elementary
Why Nominated? Mekayla has worked hard this year. She is a great classmate that treats each person with respect.
Favorite Subject(s): Reading and Science.
Favorite School Memory(s): My favorite school memory was when I got zero wrong on a Science test!



Carter Uecker

Parents: Cola and Cory Uecker
Grade: 3rd
School: Tyndall Elementary
Why Nominated? Carter is a good role model in and out of the classroom. He is a neat worker who strives to do his best on each and every assignment.
Favorite Subject(s): PE and Math
Favorite School Memory(s): Winning the Track and Field Day 50-meter dash.



Sarah Mitzel

Parents: Ed and Kate Mitzel
Grade: 3rd
School: Tyndall Elementary
Why Nominated? Sarah is an excellent role model. She is always willing to help other students. Sarah always gives 100% and loves to learn new information.
Favorite Subject(s): Science and Handwriting
Favorite School Memory(s): Going to Sertoma Park in Sioux Falls.



Lacey Wittmeier

Parents: Lee and Cheri Wittmeier
Grade: 4th
School: Tyndall Elementary
Why Nominated? Lacey is a very polite, outgoing young lady. She works very hard to help others and do well in school.
Favorite Subject(s): Spelling and Math.
Favorite School Memory(s): Going to the Pumpkin Patch, going to the Washington Pavillion.



Zachary Johnson

Parents: Daniel and Tina Johnson
Grade: 4th
School: Tyndall Elementary
Why Nominated? Zach is a very friendly young man who always puts forth his best effort, not only in his school work but also in the sports that he really enjoys.
Favorite Subject(s): Math.
Favorite School Memory(s): The movie before Christmas Break.



Kaden Kozak

Parents: Brian and Janelle Kozak
Grade: 5th
School: Tyndall Elementary
Why Nominated? Kaden is an eager learner and very organized. He is a good role model for his classmates.
Favorite Subject(s): Math and P.E.
Favorite School Memory(s): When we went to the Washington Pavillion on our school field trip.



Avery Johnson

Parents: Steve and Missy Johnson
Grade: 5th
School: Tyndall Elementary
Why Nominated? Avery is a hard working student and a great role model for her classmates.
Favorite Subject(s): Social Studies, Science, Writing.
Favorite School Memory(s): When we went to the Pumpkin Patch in Kindergarten.

Congrats
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