

McPherson County Board of Commissioners
Minutes of Proceedings
December 30th, 2025

The McPherson County Board of Commissioners met in regular session on Tuesday, December 30th, 2025, in the Commissioners chambers. Chairman Mark Opp called the meeting to order at 10:00AM. Members present were Mark Opp, Jeff Neuharth, Neal Woehlhaff, Sid Feickert and Mike Mardian. The full meeting can be viewed at <https://www.youtube.com/@McPhersonCountySD>

Feickert moved and Neuharth seconded to approve the December 30th agenda. All voted in favor. Motion carried. No conflicts of interest were declared.

Neuharth moved and Woehlhaff seconded to approve the December 2nd Commission meeting minutes. All voted in favor. Motion carried.

PUBLIC COMMENT:

At 10:15AM no public comments were heard.

CLAIMS APPROVED:

Agtegra, Hwy Supplies/Soil Dist, \$11,772.68; Samuel Aman, Pit Run, \$647.50; Samuel Aman (Aman Electric), Electrical Work, \$11,997.20; Amazon, Supplies, \$1,640.40; AMG, Hwy Random Tests, \$113.10; Auto Value, Hwy Supplies, \$430.08; Butler, Deposit on Motor Grader, \$300,000.00; Butler, Hwy Supplies, \$20,749.40; Century Business Products, Printer Contract, \$70.25; CHS, Propane, \$5,858.51; Crawford Trucks & Equip, Hwy Supplies, \$197.19; CRS, Inmate Insurance, \$43.20; DMI, Hwy Supplies, \$6,748.32; Eureka MFG, Hwy Supplies, \$110.27; Chris Fischbach, Pit Run, \$250.00; Gene's Oil, Fuel, \$594.65; G&R Controls, Boiler Repair, \$16,919.47; Grassland Colony, Bond Refund, \$1,000.00; Heartland Waste, Utilities, \$80.00; House of Glass, Windows, \$42,286.00; Johnny & Renee Schwingler, Jail Toilet/Mini Split, \$19,927.84; Ken's, Hwy Supplies, \$19.41; Kimball Midwest, Hwy Supplies, \$693.62; Leola Ambulance, Ambulance Miles, \$8,431.50; Linde Gas & Equipment, Hwy Supplies, \$37.70; Long Lake Town, Utilities, \$252.00; Mike Mardian, Reimburse Approach Fee, \$500.00; McLeod's, Tax Notices, \$22.04; MDU, Utilities, \$780.62; Menards, Courthouse Supplies, \$9.99; Microfilm, Equip Rent, \$364.40; MARC, Courthouse Supplies, \$922.25; Midwest Pump & Tank, Hwy Supplies, \$534.13; North Central E911, Dec Remittance, \$3,453.96; NW Blade, Publishing, \$490.02; Pomp's, Tires, \$19,062.08; Premier Equipment, Hwy Supplies, \$499.58; Quaschnick Soft Water, Reissue Checks, \$640.50; Duane Rogers, Pit Run, \$585.00; Ron's Service Center, Oil Change & Tire Mount, \$191.43; Runnings, Hwy Supplies, \$75.98; Safe Harbor, Marriage Fees, \$145.00; Joel Sayler, Pit Run, \$60.00; School & Public Lands, Pit Run, \$143.75; SD Assoc. of Weed & Pest, Dues, \$75.00; SD Dept of Public Safety, Boiler Inspection, \$80.00; SD DOT, Bridge Inspection, \$583.63; Assoc of County Weed and Pest, Conf Registration, \$700.00; Share, Hwy Supplies, \$470.80; Taliaferro Law, Court Appointed Attorney, \$510.00; Tri-State Water, Courthouse Water, \$141.25; USPS, Postage, \$234.00; Vestis, Courthouse Supplies, \$196.04; Visa, Supplies/Subs, \$196.36; Visa, Hwy Supplies, \$166.71; West McPherson EMS, Ambulance Miles, \$6,058.50; Western States Sheriffs' Assoc, 2026 Dues, \$100.00; November 2025 Apportionment Remitted to Cities/Schools/Townships/Fire Districts, \$232,171.52; State Treasurer, Money Due to State, \$52,231.12; State Treasurer, Sales Tax/Excise, \$941.48; SDACC, November M&P Fees, \$68.00; December Payroll

Reimbursements: Trisha Erdmann, Reimb., \$9.99; Lindley Howard, Reimb., \$21.13; Vicki Geffre, Reimb., \$332.00; Curtis Hoff, Miles, \$39.20; Trevor Zantow, Miles, \$12.60.

Mardian moved and Feickert seconded to approve the forgoing claims. All voted in favor. Motion carried.

SALARIES OF OFFICERS AND EMPLOYEES:

Commissioners, \$6,637.10; Auditor, \$11,662.65; Treasurer, \$12,170.98; State’s Attorney, \$7,520.43; Government Building, \$6,621.40; Director of Equalization, \$13,576.00; Register of Deeds, \$12,770.98; Veteran Service Officers, \$2,435.73; Sheriff, \$15,192.11; Extension, \$8,706.24; Weed Control, \$60.00; Planning & Zoning, \$400.00; Road & Bridge, \$78,081.52; Snow Removal, \$6,434.34; Eureka Joint Law, \$5,680.40; Leola Joint Law, \$4,500.00.

McPherson County’s Share of the following:

Social Security and Medicare: CorTrust Bank: \$14,402.79

Insurance: American Family, \$418.47; Avera, \$5,047.01; Guardian Vision, \$150.15; MetLife, \$161.36; South Dakota Retirement System, \$11,119.92; Colonial Life Vision, \$50.05.

RESOLUTIONS:

RESOLUTION 25-27

“RESOLUTION AUTHORIZING TRANSFER OF CONTINGENCY APPROPRIATION”

WHEREAS, The McPherson County Board of Commissioners has provided a contingency line item in the 2025 McPherson County Annual Budget as allowed by SDCL 7-21-6.1; and

WHEREAS, said contingency amount may be used to cover appropriations in which insufficient amounts were provided, and

WHEREAS, McPherson County has such appropriations with insufficient amounts provided,

THEREFORE, IT BE RESOLVED: The appropriations be transferred from the commissioner’s contingency line item in the 2025 Annual Budget for McPherson County to the following budget categories in the following amounts:

101-111-421	Commission Property Insurance	\$8,000
101-151-422	States Attorney Professional Fees	\$5,000
101-153-429	Court Appointed Attorney Fees	\$4,000
101-161-425	Government Building Repairs	\$91,000
101-170-422	GIS Service and Fees	\$5,000
207-225-429	911 Miscellaneous	\$12,500

TOTAL CONTINGENCY TRANSFER: \$125,500

Dated this 30th day of December 2025.

ATTEST:

Lindley Howard
McPherson County Auditor

Mark Opp
McPherson County Commission Chair

Neuharth moved for the adoption of Resolution 25-27 and Feickert seconded the foregoing motion. Upon roll call vote, all members voted "AYE". Motion carried and Resolution Number 25-27 was declared duly adopted.

RESOLUTION 25-28

"RESOLUTION AUTHORIZING THE EXECUTION AND RECORDING OF AN AFFIDAVIT OF POSSESSION UNDER SDCL CHAPTER 43-30 FOR REAL PROPERTY OWNED BY MCPHERSON COUNTY BY VIRTUE OF A 1912 TAX DEED"

WHEREAS, McPherson County, of South Dakota, is the record titleholder of certain real property located in McPherson County, South Dakota (the "Property") by virtue of a Treasurer's Tax Deed issued in 1912 and recorded in the McPherson County Register of Deeds, attached hereto as Exhibit 1 and incorporated herein by this reference; and

WHEREAS, the South Dakota Marketable Title Act, SDCL Chapter 43-30, provides that the record titleholder of real property may establish of record the fact of possession through an affidavit recorded pursuant to SDCL 43-30-7; and

WHEREAS, South Dakota Title Standard 7-08 recognizes that a tax deed which has been of record for more than twenty-three (23) years may be relied upon as establishing marketable title when accompanied by an affidavit of possession under SDCL 43-30-7; and

WHEREAS, the Board finds it necessary and appropriate to authorize the execution and recording of such affidavit to confirm McPherson County's possession and record title to the Property. NOW, THEREFORE, BE IT RESOLVED by the McPherson County Board of County Commissioners, South Dakota, that:

1. The Board hereby authorizes and directs the Chairperson of the Board, or other designated County official, to execute an Affidavit of Possession pursuant to SDCL 43-30-7 for the Property described in the affidavit.
2. The Board further authorizes the McPherson County Register of Deeds to accept and record said Affidavit of Possession.
3. The purpose of this action is to establish of record McPherson County's possession and marketable title under the 1912 Treasurer's Tax Deed and to remove any uncertainty regarding ownership of the Property.

Adopted this 30th day of December 2025, by the McPherson County Board of County Commissioners.

ATTEST:

Lindley Howard
McPherson County Auditor

Mark Opp
McPherson County Commission Chair

Feickert moved for the adoption of Resolution 25-28 and Neuharth seconded the foregoing motion. Upon roll call vote, all members voted "AYE". Motion carried and Resolution Number 25-28 was declared duly adopted.

OTHER MATTERS DISCUSSED AND ACTION TAKEN:

Public Hearing and Second - First Reading of Ordinance 25-2

At 10:00AM there was a public hearing and second 1st reading of Ordinance #25-2: An Ordinance Amending McPherson County Ordinance #24-1, An Ordinance Establishing Zoning Regulations for Access Approach Permits in McPherson County, South Dakota. Neuharth moved and Mardian seconded to make the following changes: Article II, Definitions, to read “shall be amended to include the following definition for Access Approach”; and Article IV, District Requirements, to read “shall be amended to include Access Approach” a second reading is set for January 6th, 2026, at 10:30AM. All voted in favor. Motion carried.

Public Hearing and First Reading of Ordinance 25-3

At 10:05AM there was a public hearing and 2nd reading of Ordinance #25-3: An Ordinance Amending McPherson County Ordinance #24-1, An Ordinance Amending Zoning Regulations for Manure Management and Operation Plan in McPherson County, South Dakota. Public input was heard from Arden Sieh. Woehlhaff moved and Feickert seconded to adopt Ordinance 25-3: An Ordinance Amending McPherson County Ordinance #24-1, An Ordinance Amending Zoning Regulations for Manure Management and Operation Plan in McPherson County, South Dakota. All voted in favor. Motion carried.

2025 Budget, Fund Transfer, End of Year Balances and General Fund Assigned Cash

Auditor Howard presented the budget estimates for the end of 2025 and the contingency amounts needed in resolution 25-27. The Assigned fund balances and end of the year unassigned percent were presented.

Neuharth moved and Feickert seconded to approve the following General Fund cash transfers: \$466,747 from Fund 101 to Fund 201 Road & Bridge; \$23,300 from Fund 101 to Fund 238 Leola Joint Law; \$23,100 from Fund 101 to Fund 237 Eureka Joint Law Fund. All voted in favor. Motion carried.

Neuharth moved and Feickert seconded to unassign the following amounts: 150,000 for Road & Bridge purposes. All voted in favor. Motion carried.

Total assigned amounts in the general fund as of December 30th, 2025 are as follows: \$49,000 Courthouse Repairs, \$250,000 Road & Bridge, \$62,300 Future Salaries and \$82,200 Director of Equalization Updates.

Auditor's Office

After review, Neuharth moved and Woehlhaff seconded to approve the presented 2025 Property Inventory. All voted in favor. Motion carried.

The 2025 PAY 2026 Property levies have been approved by the Department of Revenue. The levies along with the Tax Distribution Graphs are available online at https://mcpherson.sdcountries.org/?page_id=13 The 2026 raise options for all employees, 2026 Longevity Payscale and the 2026 McPherson County Employee Benefits documents were given to the commission and will be reviewed at the January 6th meeting.

Courthouse Maintenance

Sam Barrett representing Lakeside Lumber gave a material estimate to reface the shed in the parking lot of the courthouse and to replace the door and tin on the roof access house. Neuharth moved and Feickert seconded to table any decisions on the projects until a labor quote is received. All voted in favor. Motion carried. More discussion will be held on January 6th.

Veteran's Service Officer

Veteran's Service Officer Sam Barrett gave a department update and year-end report to the commission. Neuharth moved and Woehlhaff seconded to approve McPherson County to participate

under SDCL 33A-1-31 in State aid for salaries of County Veterans Service Officers for 2026 and to have the chairman sign the agreement. All voted in favor. Motion carried.

Feickert moved and Mardian seconded to sign the VSO Tyler Tech VetraSpec Agreement for 2026. All voted in favor. Motion carried.

Courthouse Maintenance

Mardian and Woehlhaff have been in contact with different structural engineers to assess the 3rd floor ceiling and give a recommendation on if it is possible to insulate further.

Discussion was held on the landscaping circle in the courthouse south lawn. Sharon Guthmiller has received a few different options for donated old farm equipment. She will measure the items before presenting a final plan for the area in the upcoming months.

IMEG 2025 Bridge Inspection

Michael Gutenkauf and Chelsey Sheridan representing IMEG presented the 2025 Bridge Inspection report. McPherson County has 5 structures that are federally required to be inspected every two years. All 5 structures have a good or fair sufficiency rating, and all are in good condition. A few structures need some signing work and structure 45-460-171 requires some groundwork.

Extension

Feickert moved and Mardian seconded to Motion to have the chairman sign the 2026 MOU between SDSU and McPherson County. All voted in favor. Motion carried. Discussion was held with Jackie Rau about items purchased for the 4H fundraiser in Leola. The board requested Rau increase communication of 4H events/opportunities to the community and for ideas on how to increase 4H program participation in the Eureka area.

Sheriff Department

Sheriff Ackerman presented the state bid base price for new patrol vehicles for 2026 along with the options needed. Discussion was held on a grill guard and transferring equipment from the 2017 Dodge to the new patrol vehicle. Neuharth moved and Mardian seconded to order a sheriff patrol vehicle after 1/1/2026 for \$49,201. All voted in favor. Motion carried.

Director of Equalization

Brooke Mehlhaff, Director of Equalization, gave an update on the township reassessed this year, the reassessment schedule for next year and a 2025 Audit report.

Zoning

Richard Kolb has provided notice to the Board of Commissioners that he will be resigning from the Zoning Board on January 1st, 2026 after 45 years of service. The County Commission would like to thank Richard for his longstanding dedication to McPherson County. His service, commitment and contributions are sincerely appreciated. The Appointments and Designations to be approved on January 6th were reviewed.

State's Attorney Austin Hoffman gave an update on the approach letters/fines. The sheriff's and highway department will provide reports, and Hoffman will take the necessary next steps.

Neuharth moved and Woehlhaff seconded to reimburse Mike Mardian's voluntary payment of a \$500 fine, paid in October of 2025 for unpermitted work in the right of way in 2019+. Upon roll call vote: Neuharth, Woehlhaff, Feickert and Opp "Aye"; Mardian abstained. Motion carried.

Miscellaneous Items

Woehlhaff moved and Mardian seconded to have the chairman sign the 2026 NECOG Joint Cooperative Agreement. All voted in favor. Motion carried.

Mardian moved and Neuharth seconded to add Justin Bentz and Lindley Howard to the signature card for account #0269 at CorTrust Bank in Leola. All voted in favor. Motion carried.

Mardian moved and Feickert seconded to remove Dawn Jenner from the McPherson County CorTrust credit card and approve Linda Hanke for a McPherson County CorTrust credit card. All voted in favor. Motion carried.

Neuharth moved and Mardian seconded to the Notice and Record of payments to poor persons as defined by Chapter 28-14 through December 2025 and file with the Register of Deeds. All voted in favor. Motion carried.

At 12:30PM Neuharth moved, Woehlhaff seconded to adjourn the meeting. All voted in favor. Motion carried. The next regular Commission Meeting will be Tuesday, January 6th, 2026, beginning at 10:00AM.

ATTEST:

Lindley Howard

McPherson County Auditor

Mark Opp

Chairman of Board of Commissioners