

Lincoln County Board of Commission
Meeting Minutes
August 25, 2026

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened at 8:19 p.m. on August 25, 2026, with Commissioners Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam and Herman Otten present. Alicia Cafaro, Deputy Auditor, served as Clerk of the Board. Chief Civil Deputy State's Attorney, Drew DeGroot, was also present.

Chair, Tiffani Landeen, called the meeting to order.

ROUTINE BUSINESS:

MOTION by Jim Schmidt and seconded by Herman Otten to approve Agenda. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

Payroll: \$535,893.55

Commissioner's \$9,402.59; FICA 558.87, Medicare 130.70, SDRS 175.05

Elections \$337.50; FICA 20.93, Medicare 4.89

Auditor's \$18,069.44; FICA 1,012.61, Medicare 236.82, SDRS 1,079.98

Treasurer's \$22,128.44; FICA 1,213.95, Medicare 283.91, SDRS 1,320.51

States Attorney's \$83,213.17; FICA 4,808.65, Medicare 1,124.60, SDRS 4,892.41

Gen Gov Bldg \$20,739.34; FICA 1,146.18, Medicare 268.06, SDRS 1,232.66

DOE \$42,292.56; FICA 2,386.57, Medicare 558.15, SDRS 2,521.36

ROD \$11,294.31; FICA 626.14, Medicare 146.44, SDRS 671.97

VSO \$2,573.33; FICA 150.65, Medicare 35.23, SDRS 152.90

GIS \$7,167.33; FICA 404.27, Medicare 94.55, SDRS 427.34

IT \$12,785.17; FICA 760.94, Medicare 177.96, SDRS 762.90

HR \$7,121.00; FICA 390.66, Medicare 91.36, SDRS 423.06

Sheriff's \$140,532.25; FICA 8,249.02, Medicare 1,929.21, SDRS 10,561.75

Jail \$31,042.03; FICA 1,885.40, Medicare 440.94, SDRS 2,061.75

County 4-H \$6,351.01; FICA 378.97, Medicare 88.63, SDRS 299.18

Weeds \$4,662.21; FICA 289.06, Medicare 67.60, SDRS 279.73

P & Z \$14,144.71; FICA 861.41, Medicare 201.46, SDRS 848.69

Highway \$54,860.76; FICA 3,180.06, Medicare 743.72, SDRS 3,130.29

Communications \$36,740.26; FICA 2,117.41, Medicare 495.20, SDRS 2,202.14

EM MGMT \$4,378.75; FICA 248.86, Medicare 58.20, SDRS 259.73

Airport \$3,228.42; FICA 200.16, Medicare 46.81, SDRS 193.71

24/7 \$2,828.97; FICA 175.40, Medicare 41.02, SDRS 226.31

Reports:

June 2026 - Auditor's Account with the Treasurer and Financial Reports

July 2026 - Auditor's Account with the Treasurer and Financial Reports

MOTION by Jim Schmidt and seconded by Herman Otten to approve Consent Agenda items. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

CONSENT AGENDA:

MOTION by Jim Schmidt and seconded by Herman Otten to approve County Commission Minutes:

08.11.2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

MOTION by Jim Schmidt and seconded by Herman Otten to approve Lincoln County Claims in the amount of: \$1,726,261.43; GENERAL FUND: Aladdin Enterprises, Inc, Installation - Window Film, 3,007.91; All Nations Interpreters Inc, Interpreting Services, 159.3; Alvine Law Firm, Llp, Crt Appt Atty, 1,992.90; Anderson, Jennifer Marie, Mi Evals, 1,949.99; Applied Concepts Inc, Repair Charges Radar, 410.32; Avera , Mi Hold, 1831.6; Billion Southtown Inc, Rep & Maint: 19 Gmc Terrain , 414.61; Bomgaars, Acct #67-042-3, 66.44; Branton, Vance, Travel For Training, 1,286.34; Cannabis Chemlab, Llc, Lab Testing, 975; Certified Languages International, Interpreter, 24.75; Chase, Beverly, Run-Off Post-Election Audit, 51.1; Chs Eastern Farmers, Customer #180492 (Propane), 435.58; Cintas (First Aid), Customer #21078014, 110.57; City Of Harrisburg, Fuel 1743.6 Gallons , 6,346.70; City Of Tea, Special Assessment, 150,000.00; D & D Small Engine Repair & Sales Llc, Customer #101022, 90.1; Dakota Embalming & Transport Service Inc, Transport - Lc26-67, 1960; Delta Dental Of South Dakota, June 2026 Dental Cobra, 208.9; Don Llc D/B/A Don Fee, 21-8 Installation Of 2-Way Radio And Full Video , 2,115.00; Eich Law Office Prof Llc, Crt Appt Atty, 256.2; Fidelity Security Life Insurance Company Corp, June 2026 Vision Cobra, 15.34; Fields Outdoor Adventures, Llp, 9mm 115gr Full Metal Jacket 50 Per B, 6,772.50; Grainger, Acct # 879306108, 524.32; Griesse Law Firm, Pc, Crt Appt Atty, 6,604.50; Hillyard/Sioux Falls, Order #5450831, 693; Hudson-Dirks, Teri, Run-Off Post-Election Audit , 47.2; Interstate Office Products, Supplies, 89.79; Jack's Uniforms & Equipment, Badges, 2,259.73; Jurors/Witnesses, Fees And Mileage, 2632; Katie Johnson Pllc, Mi Board, 6,215.90; Kennedy Pier Loftus & Reynolds Llp, Mi-Caa-Yankton, 292.8; Kirbside Car Wash, Kirbside Car Wash - 6 Total, 74; Lennox Area Ambulance, Transport Lc26-61 And Lc26-49, 920; Lennox Independent Llc, Publishing Tea Weekly & Lennox Independent -, 1895.51; Lookout Plan + Code Consulting Llc, Fees & Contracts: Lp+Cc, 256.5; Menards-Sioux Falls West, Acct #30640770, 81.59; Minnehaha County Jail, July 2026 Housing Contract, 185,433.21; Napa Auto & Truck Parts Of Sioux Falls, Acct #5940, 206.98; O'leary Law Office, Crt Appt Atty-Juv, 7151; Pat Beck, Court Reporter, Gj Transcript, 175.5; Phillip Loving, Mi Evals, 5969.06; Positive Concepts/Atpi, Pos Heavy Weight Thermal 4" X 80' Thermal Black Im, 740; Redwood Toxicology Laboratory, Lab Testing, 15.22; Riverside Technologies Inc, Toner - Print215, 89; Samp Law Office , Crt Appt Atty, 2912.6; Sanderson, Lisa, Run-Off Post-Election Audit, 49.8; Sanford Health, Coroner Services, 4,883.00; Sd Dept Of Health, Lab Testing, 6759; Sd Division Of Criminal Investigation, State/Fbi Background Checks - 2 , 100; Sd State Treasurer, 07.2026 - Yankton Sdhsc, 4,297.61; Sdvsoa, Conference Registration , 100; Sims, Stacy, Run-Off Post-Election Audit, 36.8; Southeastern Behavioral Healthcare, Mobile Crisis - July 2026, 507.67; Streicher's, 40 Mm Supplies, 9,874.20; Sturdevant's Auto Value, Acct #81406633, 4.99; Tiresandmore, 25-2 Oil Change, 1616.15; Tschetter & Adams Law Office, Pc, Crt Appt Atty, 1,291.13; Waltner, Cynthia, Run-Off Post-Election Audit , 49.8; Well365, Llc, Online Wellness Portal , 2695.1; Wernke, Laurie A, Mi Hearing, 32; Workforce-South, Wf Urine Drug Screen Collection Only (Dot), 160; Xcel Energy, Poor Relief-Utilities, 500; ROAD AND BRIDGE FUND: Action Electric Inc, Cliff/106 Stoplight Repair, 3,505.00; Bartlett Tools Inc, Supplies, 20.98; Bomgaars, Supplies, 29.99; Butler Machinery Co, Wo1708, 1,468.15; Bx Civil & Construction Inc, 26.Rab, 210,980.75; Cintas (First Aid), First Aid Supplies, 69.61; Cintas Corp, Uniform, 193.15; Coles Petroleum Products Inc, Gas, 17148.54; Deans Distributing, Oil, Additives, 3,935.68; G & R Controls Inc, Maint Agreement 8.1-10.31, 2,306.03; Geotek Engineering & Testing Services Inc, 26.Rab Ce, 1,255.00; Houston Engineering, Inc, Ss4a Grant Writing, 7,498.25; Imeg Corp, 42-120-283, 61,552.50; Jfi - Johnson Feed Inc, Propane, 112.07; Knife River - South Dakota, Riprap, 1,555.50; Lyle Signs Inc, Load Limit Stickers, 1008.61; Micheal's Purple Petunia, Pump Tanks, 231; Myrl & Roys Paving Inc, G1, 24671.93; Secog, Share Of Ellis Rd/Heritage Pkwy Corridor Study, 7,475.97; Sign Solutions Usa, Signs Supplies, 2,025.93; Sioux Falls Ford, Wo1709, 1,440.39; Southeastern Electric Co-Op Inc, 105/116 Rab Lights, 15.4; Stan Houston Equip, Saw Blades, 114; Transource Truck & Equipment Inc, Wo1704, 2,506.83; E911 COMMUNICATIONS: Century Business Products, Copier Contract Communications, 25.61; Innovative Office Solutions Llc, Battery,Procell,Aa,24/Bx, 35.37; Two Way Solutions Inc, Alcester Tower Rent, 27,448.52; AIRPORT: Lennox Independent Llc, Publishing Tea Weekly & Lennox Independent -, 26.78; Lincoln Co Rural Water, Water Airport, 5.25; 24/7 SOBRIETY FUND: Redwood Toxicology Laboratory, 24/7 Supplies, 468.00; JUSTICE CENTER: Avera Heart Hospital Of Sd, Lc Justice Center Physio-Control Cr2 Aed, 1,675.00; Geotek Engineering & Testing Services Inc, 0089679 Lc Justice Center, 3,537.50; Grainger, Lc Justice Center Acct #879306108, 3115.16; Hillyard/Sioux Falls, Lc Justice Center #5450961, 2,986.74; Je Dunn Construction Group, Inc, Lc Justice Center Pmt 28, 804,950.00; Jlg Architects, 21030-49 Lc Justice Center, 14,951.30; Riverside Technologies Inc, In0478485 Lc Justice Center,

72,435.00; Stryker Sales Llc, Sign, Wall, Traditionalw/Logo, Tent, 7x, 66.5; Tegra Group, 436.826, 380; DEBT SERVICE-TIF #8: City Of Harrisburg, Tif #8 Disbursement, 2,242.10; DEBT SERVICE TIF #9: City Of Lennox, Tif #9 Disbursement, 2,073.53. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

MOTION by Jim Schmidt and seconded by Herman Otten to approve and authorize the Chair to execute the amendment to the Lincoln County and Turner County Contract for E-911 and dispatching services. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

MOTION by Jim Schmidt and seconded by Herman Otten to approve the Affidavit of Replacement Warrant submitted by Willow Ridge Farms in the amount of \$520.00; original warrant number 34890, issued on 11/26/2025. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

MOTION by Jim Schmidt and seconded by Herman Otten to approve the Step Increase for Drew Degroot, Chief Civil Deputy State's Attorney, in the State's Attorney's Office, effective the first date of the biweekly pay period following 8/28/2026, 117/9 at \$6,313.47/biweekly. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

MOTION by Jim Schmidt and seconded by Herman Otten to approve the Step Increase for Cristen Standley, Tax and License Clerk, in the Treasurer's Office, effective the first date of the biweekly pay period following 8/28/2026, 104/7 at \$26.41/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

MOTION by Jim Schmidt and seconded by Herman Otten to approve and authorize Fireworks Public Display Permit submitted by Brad Schuler for the evenings of September 5th, 6th and 7th, 2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam did not vote. Motion Passed.

REGULAR BUSINESS:

SECOND READING & PUBLIC HEARING was held as advertised for an ordinance imposing a county gross receipts tax and use tax for Lincoln County, South Dakota. Michael Houdyshell, Secretary of the South Dakota Department of Revenue, was present via Zoom to present info and answer questions from the Commission. No testimony was heard in favor or opposition.

MOTION by Jim Schmidt and seconded by Herman Otten to approve an ordinance (2026-12) imposing a county gross receipts tax and use tax for Lincoln County, South Dakota as follows; BE IT ORDAINED BY LINCOLN COUNTY, SOUTH DAKOTA. Section 1. PURPOSE. The purpose of this ordinance is to provide additional necessary revenue for Lincoln County, South Dakota, by imposing county gross receipts tax pursuant to the powers granted to the County by the State of South Dakota, by SDCL § 10-25B-1 et seq. entitled Uniform County Non-Ad Valorem Tax Law, and acts amendatory thereto. The purpose of the county gross receipts tax is to provide property tax relief on the Lincoln County property tax levy for all property classified as owner-occupied. All monies collected by the County from the gross receipts tax must be deposited into a property tax reduction fund, which is hereby created. Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX. From and after the first day of January, 2027, there is hereby imposed as a county gross receipts tax upon the privilege of engaging in business a tax measured by one-half percent (0.5%) on the gross receipts of all persons engaged in business within the jurisdiction of Lincoln County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL Ch. 10-45 and acts amendatory thereto. Section 3. USE TAX. In addition there is hereby imposed an gross receipts tax on the privilege of use, storage, and consumption within the jurisdiction of Lincoln County, South Dakota, of items purchased from and after the first day of January, 2027, at the same rate as the county gross receipt tax upon all transactions or use, storage, and consumption

which are subject to the South Dakota Use Tax, SDCL Ch. 10-46, and acts amendatory thereto. Section 4. COLLECTION. Such tax is levied pursuant to authorization granted by SDCL Ch. 10-52B, and acts amendatory thereto, and shall be collected by the South Dakota Department of Revenue in accordance with the same rules and regulations applicable to the State Sales Tax and under such additional rules and regulations as the Secretary of Revenue of the State of South Dakota shall lawfully prescribe. Section 5. INTERPRETATION. It is declared to be the intention of this ordinance and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all sections of the South Dakota Retail Occupational Sales and Service Tax, SDCL Ch. 10 45 and acts amendatory thereto and the South Dakota Use Tax, SDCL Ch. 10-46 and acts amendatory hereto, and that this shall be considered a similar tax except for the rate thereof to that tax. Section 6. PENALTY. Any person failing or refusing to make reports or payments prescribed by this ordinance and the rules and regulations relating to the ascertainment and collection of the tax herein levied shall be subject to all such collection remedies authorized by SDCL Ch. 10-45, and acts amendatory thereto, and SDCL Ch. 10-46, and acts amendatory thereto, are hereby authorized for the collection of these taxes by the Department of Revenue. Section 7. SEPARABILITY. If any provision of this ordinance is declared unconstitutional or the application thereof to any person or circumstances held invalid the constitutionality of the remainder of the ordinance and applicability thereof to other persons or circumstances shall not be affected thereby. Ayes; Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; Joel Arends, Doug Putnam. Motion Passed.

PUBLIC HEARING was held as advertised, pursuant to SDCL 7-21-22, for the purpose of adopting the following supplements to the 2026 Budget: A supplement to General Fund for the Poor Relief department account 101-4411-429440 in the amount of \$136,319.00 for two settlements approved by the Board for indigent medical claims pursuant to SDCL 28-13 passed on 06.22.2026, 2606-18, full board approved; a supplement increasing Rural Fire Fund account 211-4221-499110 by \$57,555.00, this is a pass through account fund that should have been expended in Dec of 2025 but were paid from 2026; a supplement increasing the Domestic Violence Fund account 229-4434-499200 in the amount of 4,950.00, this is a pass through account with excess funds that should be sent out, for a total budget supplement of \$198,824.00. Auditor Sheri Lund was present via Zoom to present the materials and answer questions from the Board. No testimony was heard in favor or opposition.

MOTION by Jim Schmidt and seconded by Herman Otten to approve the adoption of the following supplements to the 2026 Budget: A supplement to General Fund for the Poor Relief department account 101-4411-429440 in the amount of 136,319.00 two settlements approved indigent medical claims pursuant to SDCL 28-13 passed on 06.22.2026 2606-18, full board approved, a supplement increasing Rural Fire Fund account 211-4221-499110 in the amount of \$57,555.00, this is a pass through account fund that should have been expended in Dec of 2025 where paid from 2026, a supplement increasing the Domestic Violence Fund account 229-4434-499200 in the amount of 4,950.00 this is a pass through account with excess funds that should be sent out; for a total of \$198,824.00. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; Doug Putnam. Motion Passed.

SECOND READING & PUBLIC HEARING was held as advertised for an ordinance of Lincoln County, SD, amending the code of ordinances of the county by amending Chapter 154: Zoning (section 154.058(Z), conditional uses (A-1 agricultural district), and section 154.178(P), conditional uses (RC Recreation/Conservation District), for the regulation of building eligibility transfers). Toby Brown, Director of Planning and Zoning, was present to give information and answer questions. Testimony was heard in favor and opposition.

MOTION by Joel Arends and seconded by Herman Otten to approve the following ordinance (2026-13); BE IT ORDAINED BY LINCOLN COUNTY, SD: Section 1. That subsection (Z) of Section 154.058 of the Code of Ordinances of Lincoln County, SD, is hereby amended to read: (Z) The transfer of a building eligibility from one parcel to another parcel when all the following conditions are met. (1) The transfer of building eligibility shall occur only within the same township. (2) The receiving parcel shall consist of a suitable buildable area capable of accommodating all requirements of the Lincoln County Code of Ordinances for the construction of a

single-family dwelling. (3) The minimum lot size shall be one acre. (4) The parcel from which the eligibility is transferred shall continue as agricultural land or remain in its present use. (5) Approval has been granted by the appropriate governing entity for access onto a public road. (6) A right-to-farm notice covenant shall be placed on the deed prior to issuance of a building permit for a single-family dwelling. Section 2. That subsection (P) of Section 154.178 of the Code of Ordinances of Lincoln County, SD, is hereby amended to read: (P) The transfer of a building eligibility from one parcel to another parcel when all the following conditions are met. (1) The transfer of building eligibility shall occur only within the same township. (2) The receiving parcel shall consist of a suitable buildable area capable of accommodating all requirements of the Lincoln County Code of Ordinances for the construction of a single-family dwelling. (3) The minimum lot size shall be one acre. (4) The building site is not in the 100-year floodplain as identified on the flood insurance rate map. (5) The parcel from which the eligibility is transferred shall continue as agricultural land or remain in its present use. (6) Approval has been granted by the appropriate governing entity for access onto a public road. (7) A right-to-farm notice covenant shall be placed on the deed prior to issuance of a building permit for a single-family dwelling. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Herman Otten, Nays; None. Commissioner Putnam abstained. Motion Passed.

COMMISSIONER DISCUSSION: Presentation from Turner Lincoln Clay Water Project District on a United States Department of Agriculture (USDA) Natural Resources Conservation Services (NRCS) Watershed and Flood Prevention Operations (WFPO) program. Present to speak on this item and answer questions from the Board were Brad Preheim, Manager of the Vermillion Basin Water Development District, Daniel Ostrem, Ag Engineer with the NRCS and Larry Olson, retired employee of the USDA assisting with the navigation of USDA programs. No public input was heard.

COMMISSIONER BRIEFING: Toby Brown, Director of Planning and Zoning, presented information to the Board and requested a motion to remand an ordinance to the County Planning and Zoning Commission amending Chapter 154 (Zoning) of the Code of Ordinances for the regulation of non-accessory solar energy systems. Public input was heard.

MOTION by Jim Schmidt and seconded by Joel Arends to remand an ordinance to the County Planning and Zoning Commission amending Chapter 154 (Zoning) of the Code of Ordinances for the regulation of non-accessory solar energy systems. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Herman Otten, Nays; None. Motion Passed.

OPPORTUNITY FOR PUBLIC COMMENT

Public comments were heard.

COMMISSIONER REPORT (INFORMATIONAL ONLY)

Commissioner reports were given.

EXECUTIVE SESSION:

MOTION to enter into Executive Session at 10:13 p.m. For the following purposes: Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters. SDCL 1-25-2(3). Preparing for contract negotiations or negotiating with employees or employee representatives. SDCL 1-25-2(4).

MOTION by Joel Arends and seconded by Herman Otten to exit Executive Session at 10:34 p.m. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Herman Otten, Nays; None. Motion Passed.

Tiffany Landeen exited the meeting and was not present for Executive Session.

ADJOURNMENT

MOTION by Joel Arends and seconded by Herman Otten to adjourn at 10:35 p.m. until 8:30 a.m. on September 1, 2026. Ayes; Joel Arends, Jim Schmidt, Doug Putnam, Herman Otten, Nays; None. Motion Passed.

Lincoln County Board of Commissioners

Tiffani Landeen, Lincoln County Chair

Attest: _____
Alicia Cafaro, Deputy Auditor

To be approved: September 1, 2026
Please publish the week of August 31, 2026