

SOUTH DAKOTA ASSOCIATION OF TOWNS AND TOWNSHIPS

WINTER 2025



Cody J. Miller, of Lammers, Kleibacker, Dawson & Miller, LLP., has been hired effective January 1, 2025 as the attorney for the South Dakota Association of Towns and Townships.

I'm excited to introduce myself as the attorney for South Dakota Association of Towns and Townships (SDATAT). I bring a strong foundation of legal knowledge, advocacy experience, and a passion for supporting organizations like this.

Since beginning the practice of law I have represented various sizes of municipalities, many sanitary and road districts across the state, and a few school districts. I earned my Bachelor of Arts from the University of South Dakota in 2013, majoring in Criminal Justice with a minor in Spanish. Afterward, I pursued my Juris Doctor at the University of South Dakota, graduating in 2020.

During law school, I was actively involved in the Trial Team and the Alternative Dispute Resolution (ADR) Board. My proudest accomplishments include earning 2nd

place in 2018 and 1st place in 2019 at the prestigious University of Houston Law Center National Mediation Competition.

As your attorney, my role is to provide high-level legal advice and representation, ensuring the SDATAT and the member towns and townships operate smoothly and in compliance with applicable laws. I'm here to draft and review contracts, provide guidance on governance matters, handle disputes, and advocate for the interests of the Association and its members. My goal is to deliver timely, effective, and reliable legal services that support our mission and help us navigate challenges with confidence.

On a personal note, I live on a small acreage with my spouse and our three children, ages 11, 12, and 16. Our home is lively with horses, cats, dogs, chickens, turkeys and guineas! My wife and I enjoy gardening, spending time outdoors, and the whole family enjoys hunting—a passion that connects me to the land and community.

I look forward to building relationships with our members and being a resource for your legal needs. If you have any questions or concerns, please first direct them to the Association who will then refer them to me—I'm here to help. Together, we can ensure the continued success of our Association and the members.

Cody J. Miller

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**SATAT Attorney
Cody Miller**

*Lammers, Kleibacker,
Dawson & Miller, LLP*

*108 N Egan Ave
Madison, SD 57042*

Office Phone: 605-256-6677

WEBSITE:
www.lammerskleibacker.com



President's Corner

By Peter Fahlberg

The California fire situation has produced considerable news coverage recently. The losses are difficult to comprehend, at least for folks like me with a South Dakota background. But I can think through a few things and wonder what will happen.

With all the homes burned, a lot of people have no place to live and their future is a big question mark. Another situation is property taxes, and what happens to property values and government revenues when structures are reduced to ashes on a widespread area. I can imagine some tense board meetings in the near future. Then there would be all the utilities that serve the area. The sudden loss of customer base and revenue would put those businesses in a difficult financial scenario. Another facet of the problem would be all the outstanding loans on the properties. Financial institutions are headed for tremendous stress there. And from what I read the insurance coverage situation has been a problem for some time, which will cause further economic pain. The list could go on and on.

If you want some perspective from history there is plenty of interesting reading about the great Chicago fire of 1871. My great grandfather was involved in some of the rebuilding activity in the city after that fire. Subsequent generations remember him describing the work as being very dangerous at times. Some years later he bought the farm here sight unseen and moved to South Dakota.

A few years back we had a long dry spell during the winter. There were random ditch fires up and down I-29 which runs along the west side of the farm. One night we watched wind driven flames burn the grass in the ditch in a steady northward movement. Eventually I had to go drive around the

section and see what happened, thankfully the fire crews won the battle. Both of my sons are involved with the volunteer fire department, and they had stories to tell the next day. There was much speculation about what started the ditch fires, as I recall tossed cigarette butts and dragging safety chains were the common suspicions.

Heading into winter in conversations someone would ask how harvest went. 2024 harvest was somewhat unique in that there were no rain or storm delays, dry weather from start to finish. After a few fire calls, the fire department put out word to farmers requesting tractors and disks be prepared for action, and a list was compiled of who to call in the event equipment was needed. We took our tractor and disk along to every field along with the harvest equipment, and thankfully never had to use it for fire activity. There were also a few days where strong winds caused us to shut down harvest activity, wait for calmer conditions with less risk of fire getting out of control.

Hopefully by the time you read this the California fires will be history and people out there can begin the rebuilding effort. Be thankful for what you have, and stay safe.

Pete

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*If readers have any comments, corrections, submissions or display ads for this publication, call: 605 353-1439 or FAX (605) 352-5322.



2025 SDATAT SCHOLARSHIP PROGRAM

The South Dakota Association of Towns & Townships is offering one \$1500, one \$1000 and one \$500 scholarship to three senior high school students who reside in South Dakota, are currently attending a South Dakota public, private, parochial high school or a home school program, and lives in a town or township that is a **current member of SDATAT**. (A membership list is available on the sdtownships.com website) or contact your local town/township board. Graduates of the class of 2025 are eligible to apply for the scholarship. The student must use the scholarship for a college, university, or vocational school which has a physical presence in South Dakota.

Applicants must complete an application form and submit it along with their essay on this year's topic:

Cultural values have become an important topic of discussion in the United States and our world. What are your thoughts on this trend? Identify some of those cultural trends and its effect on you. After interviewing someone that has helped develop your personal values, share your thoughts. Discuss what actions you can take to positively impact your local government and South Dakota.

Guidelines for the essay are:

- Essays must be no more than 500 words, and must be typed with double spacing.
- Applicants should **not include** identifying information such as their name, school, town or township, or their local officials anywhere in the essay or on the essay itself.
- Essays will be judged on: following guidelines, originality, depth of subject matter in relationship to the title, correct grammar, spelling, and punctuation. The application may be accompanied by no more than two, one-page support letters.

The completed application, typed essay, and letters of support, if any, should be submitted in one envelope addressed to: SDATAT Scholarship, PO Box 903, Huron, SD 57350.

Deadline for the application is April 1, 2025. No late applications will be considered.

The scholarship award will be paid to the appropriate financial aid office upon notification of enrollment at a SD college, university, or technical school in September of the winner's second year of study.

APPLICANT INFORMATION

Name _____ Date of Birth _____

Your phone number _____ Email _____

Address _____ City _____

State _____ Zip _____ School Presently Attending _____

What small town or township do you reside? _____ / County _____

Is your small town/township a member of SDATAT? _____ Yes _____ No (list at sdtownships.com web site)

Parent's names _____

Hobbies or activities of interest: _____

Future Goals _____

***You may submit one typed double spaced page with additional information about yourself.**

A Look Back at the SDATAT 2024 Annual Meeting

Over 140 attendees gathered December 5th & 6th in Aberdeen at the Best Western Ramkota to hear educational speakers, engage with exhibitors and network with other township officers from across the state. Great presenters, good food and a little fun was enjoyed as well! We missed you if you were not able to attend. Plan to join us in Huron 2025.



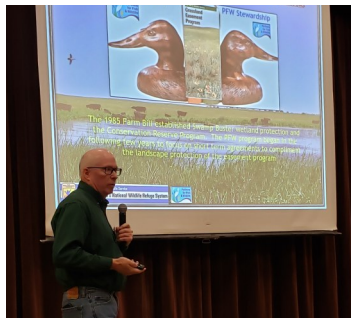
Susan Walton-Registration Desk



Exhibitors Fair During Break



Mike & Jim man SDATAT Table



Brad Johnson- USFWS



Wayne & Wingnut Ventriloquist.



SDLTAP Road Show with Greg Vavra



Rod Fortin
Legislative Audit



Wendy Semmler- Dept of Revenue



Spouse Program led by Doreen Fahlberg

Seven Township Officers Honored with Service Awards

December 6th, 2024 Aberdeen Best Western was host for the 45th SDATAT Conference and Annual Meeting .

After a full day and morning of educational speakers, seven men were honored for their commitment to serve on their local township board.

Award plaques were presented during the award banquet by President Peter Fahlberg.

Congratulations to each of you and **thank you** for doing your part for your township and keeping local government strong.



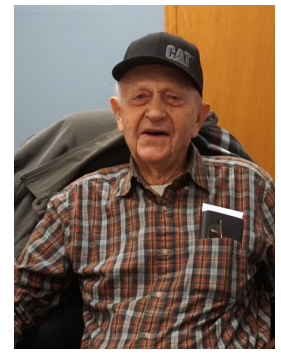
William Adrian, from White River has dedicated 58 years as supervisor to the Surprise Valley township board in Mellette County. William and his wife Donna have 4 children Jeff, Kenneth Colette and Charles.

They have been blessed with 8 grandchildren and 8 great grandchildren. William has been active in the SD Stock-growers Association and the Lions Club



Harry Northrup resides in Letcher and has devoted 61 year as treasurer for Butler Township in Sanborn County. He and his wife Shirley have 6 children-Darla, Dennis, Dean, Diane, Darin and Dana. Their family includes 20 grand children, 38 great grandchildren and 1 great, great.

Harry served 2 years in the Army and 6 in the National Guard. He was secretary of the Letcher American Legion Post for 14 years and on the local school board.



Leslie Hanson, from Viborg has served as supervisor for Swan Lake township in Turner county for 60 years. He and his wife Phyllis have 5 children-Bonita, Wendell, Brian, Loren and Dennis. Their family includes 12 grand children and 22 great grand children. Leslie has also served on the school board and the Turner-Hutchinson Electric board.



James Morrison is a farmer who has served as a supervisor on the Bethel township board in Clay County for 40 years.

He and his wife Susan have 2 children, Kelli and Patrick. They have also welcomed 2 grand children. James ins active in the Knights of Columbus and served on the Irene Wakanda school baoard for 10 years.

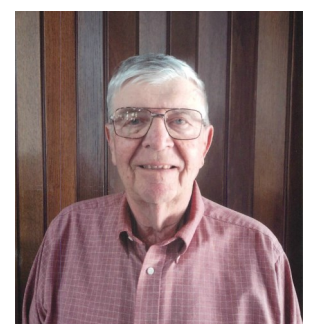


Jerauld Heinert, a retired rancher, has devoted 40 years as clerk to the Belmont township board in douglas County. Jerauld and his wife Glendine have 2 sons, Brian and Brent. They enjoy 7 grandchildren and 2 great grand children. Jerauld is active on the Parkston Area Foundation board. He has also served as Sunday school teacher, superintendent, an elder and chairman in his church.



Douglas Pettigrew farms in the Wetonka area, and has been a devoted treasurer to the Pembrook township in Edmunds County for 51 years.

Douglas and his wife Mary, a retired registered nurse, have 2 adult children Erin and Brett. They are also blessed with 2 grand children.



Harold Schoeneman is a retired farmer from Ward township in Moody County. He has dedicated 42 years as clerk to his township. He and his wife Becky have 3 daughters Joy, Lori and Lynae. Their family also includes 11 grand children.

Harold played fast pitch softball for 25 years. He has served as bank director and school board. He taught bookkeeping and math at Flandreau H.S. and is active with Immanuel Lutheran church in Ward.

IMPORTANT MEMO.... Membership Renewals

Due's Statements, Rosters, & Bond Applications

SDATAT dues statements along with the rosters and bond applications will be mailed out the middle of February. Here's what you need to know and do as a township officer or finance officer.

* If you don't receive a due's statement or bond application, if applicable, by March 1st contact our office at 605-353-1439 or email to Susan: sdstaff@sdtownships.com

* Any communication with SDATAT, please state your name, county, and township.

* Please write your county and township on the return address portion of the mailing envelope.

By March 31st...

You should have returned to us your membership dues, roster and bond application, if applicable

- * Grace period until April 15th.
- * \$25.00 late fee after April 15th.

Updating your contact information:

- *Email address; tnics.com is no longer a viable email.
- *Verify correct mailing address to receive to reduce returned mail and to receive the SDATAT Newsletter.
- *Phone number— if what is listed is wrong— cross out

If you are bonded through the Alliance...

- * All questions answered on the bond application.
- * Signatures of Clerk, Treasurer, Supervisor/Chairman .
- * Clerk must fill out own section, Treasurer must fill out their own section.

The county auditors are required to have a copy of township bonds by April 1st . We mail the copy of your bond to your county auditor for you. Please help us meet that deadline requirement.

Susan Walton- 605-353-1439

SDATAT President Peter Fahlberg Presents Service Awards



Harry Northrup
61 Years- Treasurer



Jerauld Heinert
40 Years- Clerk



SDATAT Township Officers Hosting the Annual Meeting in Aberdeen

Back Row: Secretary Travis Paulson, Jim Urban, Treasurer Mike Vande Weerd, Vice President Dustin Leiseth, President Pete Fahlberg
Front Row: Lynn Frey, Steven Munk, Rod Hofer, Brenda Bawdon, Mike Davis. **Not Pictured:** Vicky Olsen, James Kunkle, and Matt Cavenee



More Annual Convention Highlights



Winner of the \$1500 Scholarship, Brant LeBrun from Moody County, Flandreau Township reads his essay titled, "Consider the meaning of 'paying it forward'"

Mike Gollnick Racine/Day was the winner of the Terry Redlin framed art. Thank you to the Codington County Township Association this magnificent donation.

SDATAT directors hosted state officials for the annual VIP noon lunch at Drifters Restaurant in Pierre January 8th. We thank them for their service to South Dakota. It is also an opportunity for them to share their office priorities and proposed legislation.



Lobbyist Kody Kyriss, Mike D, Lt. Matt Koll-Public Safety, Lynn, Sec of State Monae Johnson, Brenda, OEM Dustin Hight, Matt, Mike Behm-DOT, Dustin- Vicky



Wendy Semmler- DOR, Rod, Capt Jon Stahl- Public Safety, Travis, GFP Kevin Robling Steve, Chris Nelson-PUC, Jim U, AG Marty Jackely, Pete



Non-Owned Auto Liability Coverage

By Tami Schwebach- Schwebach Insurance

A few years ago, I reviewed non-owned auto liability coverage, and I would like to touch base on this coverage again. Unfortunately, the cost for this coverage is doubling in 2025, increasing from \$100 to \$200. I felt it is important to review this coverage again, so as a board member, you are aware of what this policy covers and can make an educated decision whether the township wants to keep this coverage.

Non-owned auto liability comes into play if a board member or any employee has an accident while on township business. The board member might be out checking a culvert, or going to a meeting, or even in the courthouse parking lot while dropping off annual paperwork. If they have an accident under these circumstances, their own personal insurance would be the first to respond, investigate the claim, and pay damages if the driver is liable.

That might be the end of it, and the claim is done with no further issues. But if the claimant discovers that the township employee/board member was on township business and decides to sue the township, the non-owned liability will give coverage for the township.

Please keep in mind, the township's general liability policy would not cover this kind of situation. Claims involving the operation of a vehicle are specifically excluded, not covered, under the general liability policy. Also, please note, this does not give coverage for damage to the board member's vehicle, nor does it give coverage for the board member's injuries. It is strictly liability coverage for damage to the other person's vehicle and

for the other person's injuries. We do not have a way for a board member's vehicle to be covered under the township's insurance. And for coverage for a board member's injuries, the township would have to have a workers compensation policy.

I am always sorry to see rate increases. As you likely see on your own auto, farm or ranch policies, insurance rates are going up, and this is just one more example. I do feel this is important coverage to have; as a business owner, I have non-owned auto liability coverage and wouldn't dream of operating without it. But as a board, if anyone has concerns about this coverage, it definitely needs to be discussed. Hopefully this article provides the information you need to make an informed decision.

A Big Thank You to These Annual Convention Sponsors.

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GOLDEN CONTRIBUTORS

- ◇ **SD Pork Producers**
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- ◇ **Aberdeen Convention & Visitors Bureau**
- ◇ **Midwest Ag Center- Platte**

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UEI NEWS

Remember, townships are not required **to renew** their UEI number.

Once a UEI is assigned it never expires. The township registration with Sam.gov **does expire** annually.

You simply must log in to renew it to keep that registration active . The key contact should get an email reminder of this.

Do not communicate with scammers who ask for a fee to help you renew.

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*Currently Scheduled
County/Township Meetings
Plan to Attend if Possible*

January

27th Davison/Hanson/Miner/Sanborn

February:

11th 9:00 Charles Mix

12th 1:00 Hand

14th 1:30 McCook

18th 10:00 Jerauld

18th 1:00 Sanborn

20th 1:00 Hutchinson

27th 10:00 Brookings

March:

11th 1:00 Spink

12th 10:00 Deuel

18th noon Kingsbury

26th Day/Marshall/Roberts

April:

14th 6:30 Minnehaha

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605-353-1439 / sdatat@sdtownships.com

Basics of Contractor's Excise Tax for Townships

Lori Haupt, Management Analyst
BUSINESS TAX DIVISION,
SOUTH DAKOTA DEPARTMENT OF REVENUE

Townships provide many important services for their residents and townships may hire a variety of contractors to aid them in providing these services.

South Dakota townships organized under SDCL Title 8 are governmental entities exempt from South Dakota sales and use tax. Townships should provide an exemption certificate to the vendor and the vendor must keep documentation to show the purchase was paid from government funds. Documentation may include a purchase order or a check stub.

It's important to note that the exemption from sales and use tax for governments does not extend to the purchase of products or services for the personal use of officials or members of the township. Employees or representatives of the township cannot buy products or services without paying sales tax if they use a personal check or credit card. This is true even if the township later reimburses the employee.

Contracts for services that include construction, building, installation, or repair of a fixture to real property are subject to contractor's excise tax. Unlike sales tax, there are no exemptions from the contractor's excise tax.

If a township hires a contractor to perform construction services or realty improvement work for the township, the contractor will owe excise tax on the gross receipts from that work. In addition, the contractor will owe sales or use tax on all materials they use in the project. The contractor must pay use tax and contractor's excise tax on materials supplied by the township for use in their work.

A township may NOT issue an exemption certificate to a contractor that is performing construction services or realty improvements. State law allows contractors to list their tax expense as a separate line item on all contracts and bills. The contractor's excise tax and the contractor's use taxes are part of the contractor's total bill and are collectible from all entities, both public and private.

Examples of realty improvement subject to contractor's excise tax include:

- Culvert installation
- Blading of roads
- Installing sidewalks or crosswalks
- Installing streetlights

If the township makes realty improvements on its own property with its own employees, the township does not owe contractor's excise tax if no charge is made for the improvement. However, like any other contractor, when a township performs construction services or makes a realty improvement and charges a customer for the work, the township is responsible for the contractor's excise tax and must have a contractor's excise tax license.

For additional information, please view the Municipalities Tax Fact Sheet at: <https://dor.sd.gov/media/03jm4rnc/municipalities.pdf>. For questions, please reach out to the South Dakota Department of Revenue by phone at 800-829-9188 or by email at BusTax@state.sd.us.

Township supervisors must procure bids for supplies and services \$50000 or more and public improvements \$100,000 or more.

- This includes the cumulative cost of "similar or same" supplies and service over 12 months.
- This includes the cumulative separate bids of a single project over \$100,000.
- If all bids received are "rejected", advertising for a rebid must take place.
- Having a "bad feeling" is not an acceptable reason to reject a bid award
- Rejected bids must have valid documentation and recorded in clerk minutes
- Negotiation is acceptable only when "no firm bids" are received

In lieu of bidding and going "As Needed" for supplies and services

- The anticipated cost of supplies and services must be under \$50,000 in total for fiscal year.
- The township must have a written "procurement policy" that is adopted and followed
- Quotes obtained and accepted must be prudent
- Keep in mind FEMA documentation requirements

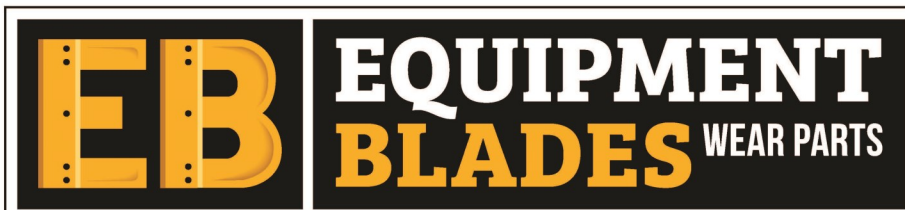
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