

BROOKINGS COUNTY RESOLUTION NO. 25-57

A RESOLUTION PUTTING UNCOLLECTABLE MOBILE HOMES ON THE UNCOLLECTABLE LIST

WHERE AS, South Dakota Codified Law SDCL 10-22-30 requires the County Finance Officer to present a list of all distress warrants returned by the Sheriff's Office as uncollectable to the Board of County Commissioners. The board has examined such returns and is satisfied with reports from the Sheriff's and Finance Officer that the taxes described in any such warrant cannot be collected.

NOW THEREFORE, BE IT RESOLVED by the Brookings County Commissioners, at a regular meeting July 1, 2025, direct the County Finance Officer to put uncollectable mobile homes on the uncollectable list until it is determined either by the Board of the County Commissioners or the County Finance Officer that such taxes have become or may have become collectable. There will be a complete listing of uncollectable mobile homes and buildings on leased sites on file in the Brookings County Finance Office.

Adopted this 1st day of July, 2025



Larry Jensen, Chairperson
Brookings County Board of Commissioners



Attest:

Lori Schultz, Finance Officer
Brookings County

Brookings County Finance Office



Lori Schultz Brookings County Finance Officer

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July 1, 2025

Brookings County Commission

In January of each year the finance office provides the Sheriff's Office distress warrants on all unpaid mobile home taxes for collection (as per SDCL 10-22-10). The Sheriff's office has 6 months from that day to collect on those taxes.

After the 6 month time frame the mobile homes can be sold through SDCL 10-22-18, 10-22-21. We had 5 mobile homes that went through this process. Of those 4 were sold and one remained to be put on the uncollectable list.

The taxes for the mobile homes that are put on this uncollectable list are still due and payable to the county, they are collected if an opportunity arises. (SDCL 10-22-26)

Payment from the sale are first allocated to pay the real estate taxes,

then the sheriff fees,

then if there is money left it is applied to any county liens held by the previous owner

and lastly if any money remains it is returned to the previous owner, who would be the seller.

We had one that had no liens and excess was sent to the seller

We had one that had excess to pay off jail cost lien and had excess sent to him

We had one that had two owners, each with a county lien, excess was split to their liens

We had one with several county liens, but there was not enough from the sale to pay anything except the taxes and a portion of the sheriff fees.

And then we had the one that didn't sell to round out the 5 we began with.

This remaining mobile home is being presented as uncollected mobile home taxes to the Board of County Commission for a resolution of the taxes to be moved to the uncollectable list as per SDCL 10-22-30.

Regards,

Lori Schultz

Brookings County Finance Officer

Mobile Homes to be entered into Uncollectable list for 2023 pay in 2024 taxes

40999-00005-030-00 \$ 2101.10

Registered mobile home on leased site located at #30 Hillside Trailer Court

Title # 222380999, serial number 14727, 1972 Marshfield

Courtney Shyne / Dakotaland Enterprise