

BROOKINGS COUNTY RESOLUTION NO. 2539

A RESOLUTION REISSUING DISTRESS WARRANTS

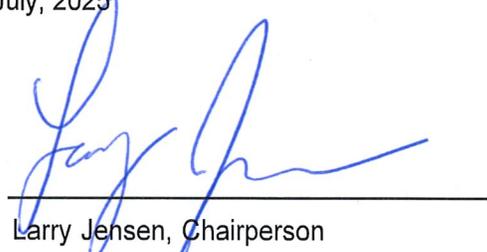
WHERE AS, South Dakota Codified Law SDCL 10-22-30 requires the County Finance Officer to present a list of all distress warrants returned by the Sheriff's Office as uncollectable to the Board of County Commissioners. The board has examined such returns and is satisfied with reports from the Sheriff's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

WHERE AS, South Dakota Codified Law SDCL 10-22-26 states that "A subsequent distress warrant may be issued.....or other remedies for collection may be invoked."

WHERE AS, South Dakota Codified Law SDCL 10-22 also allows that "A distress warrant may be reissued for the taxes by order of the board of County Commissioners."

NOW THEREFORE, BE IT RESOLVED by the Brookings County Commissioners, at a regular meeting July 1, 2025, direct the County Finance Officer to reissue distress warrants on attached listing.

Adopted this 1st day of July, 2025



Larry Jensen, Chairperson  
Brookings County Board of Commissioners

Attest:



*Lori Schultz*  
Lori Schultz, Finance Officer  
Brookings County

# Brookings County Finance Office

Lori Schultz Brookings County Finance Officer

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July 1, 2025

The following is a list of uncollectable mobile home taxes that have back years that remain due and also have current 2024 payable in 2025 taxes due.

These mobile homes have run through the distress warrant process and Sheriff's collection process in previous years. They were deemed uncollectable and put on the Treasurer's Uncollectable Tax listing at those times. They are still being taxed for the current 2024 payable in 2025 taxes.

As per SDCL 10-22-26 and 10-22-30 Subsequent distress warrants may be issued...or other remedies for collection may be invoked for collection of taxes and the Board of County Commissioners may order a distress warrant be issued.

I am asking the Board to approve the direction for the reissuance of distress warrants, for collection of taxes, on the attached 6 mobile homes.

Regards,

Lori Schultz

Brookings County Finance Officer

Parcel number	Year delinquent	amount due	address	name	distress warr #'s	comments
12995-00018-008-00	2023	147.41	sheldons # 8	Partly Property/Kyle Haug		title 193390142/193390142 1981 Nova serial number k12093a
	2024	80.93				
12995-00018-006-00	2023	126.16	sheldons # 6	Partly Property/Kyle Haug		title 240711176 serial 88a6675 1977 bonnavilla
	2024	60.7				
12999-00018-015-00	2021	73.49	sheldons # 15	Neill Brothers		previous parcel number 12999-00212-092-00 previous taxes paid by VV Properties title 75821 1970 Bonnavilla serial 070061
	2022	75.84				
	2023	75.11				
	2024	17				
40995-00011-108-00	2021	316.17	normandy village # 108	N & L rentals		title 152960699 serial 87a7840 1978 bonnavilla
	2022	280.63				
	2023	306.65				
	2024	251.96				
40999-00005-030-00	2023	2038.21	hillside # 30	Courtney Shyne		title 240540618 serial 14727 1972 marshfield
	2024	112.89				
40999-00011-076-00	2022	115.72	normandy village # 76	darlene Kuechenmelster		T82997 1971 new moon
	2023	174.4				
	2024	120.31				
reissuance of 6 mobile home distress warrants due to being uncollectable. All warrants issued for combined years on one warrant.		4373.58		SDCL 10-22-26 Uncollected balance remains collectible - Subsequent remedies....."A subsequent distress warrant may be issued"....."or other remedies for collection may be invoked."		SDCL 10-22-30..... "A distress warrant may be reissued for the taxes by the order of the board of county commissioners"