

DAVISON COUNTY BOARD OF COMMISSIONERS
SEPTEMBER 22, 2026

Chairman Reider began the presentation by introducing the Davison County Commissioners who were present: Claggett, Kiner, Blaalid, Nebelsick, and Reider. Reider then introduced Auditor Wingert, Equalization Director Vissia, Treasurer Ford, and Sheriff Harr.

Chairman Reider invited Director Vissia up to discuss Senate Bill 154, which went into effect on 7/1/26. Vissia explained that in the past, residents were able to get one garage and the house classified as owner-occupied. Now, more structures could be considered OO if being used for the intent of owner-occupied. Taxpayers will notice this change on their 2027 payable, 2028 tax assessments. Director Vissia invites anyone to her office to discuss their tax bills to help get a better understanding.

Vissia answered several questions regarding farmland and ag status.

Chairman Reider then invited Michael Houdyshell from the SD Department of Revenue to the podium.

Houdyshell explained that the primary source for local government is property taxes. He indicated that in 2025, 1.8 billion dollars were collected.

He explained three different bills for property tax relief that have come through the legislature.

SB 216, which went into effect in 2025, limits total owner-occupied valuation to no more than a 3% increase. Income and property valuation thresholds also increased for assessment freezes.

In 2026, SB 96 for a county opt-in sales tax passed. This bill allows the board of county commissioners to implement a .5% sales tax for goods and services. This mirrors city sales tax within the county. Revenue generated from this new tax must be deposited into a property tax reduction fund to directly reduce owner occupied property taxes. This is done through a property tax credit. The tax can be implemented by an ordinance enacted by the county commission and is subject to local referendum or initiated petition by voters. Conversations have been started with county vendors throughout the state to determine what is needed within the software to implement tax credit. SB 96 does authorize counties to use tax revenue to cover implementation costs (up to 2% in year 1 and \$20,000 in subsequent years). The tax bill must calculate levy.

SB 245, in conjunction with HB1051, is a reduction of owner-occupied school general fund levy. The state increased its share of education funding, resulting in a considerable decrease to the school general levy for owner-occupied properties. This will be applied to all owner-occupied properties statewide. This levy reduction is possible by earmarking the increase in sales tax due to the sunset clause on the previous bill enacted by then-Governor Noem.

Chairman Reider concluded the meeting by saying that this session was purely informational. The commission board asks for input from citizens of Davison County and to share with them what thoughts are on SB 96. Reider reminded the audience that all commissioners' contact information is on the Davison County website, and they are open to conversation.

*Throughout the presentation, questions were taken from the audience as raised. Approximately 12 people attended, not including county elected officials.

*Director Vissia, Auditor Wingert, and the Board of County Commissioners welcome any questions or comments. The Davison County Courthouse hours are 8 AM to 5 PM Monday through Friday. Davison County Commission meetings are held most Tuesdays at 9 AM in commission chambers at the North Office Building at 1420 North Main Street in Mitchell.

Randy Reider: Chairman

Kathy Wingert: Davison County Auditor