

City Board Proceedings
Special Meeting
August 19, 2024
7:30 P.M.

The Roscoe City Trustee Board met in a special session in the City Office with President Treichel presiding. Members present were D. Bauman, M. Bauman, and Lehr, with Hettick attending by phone. Others present: Tracy Treichel, Nathan Miller, and Brandon Smid.

M. Bauman moved and Lehr seconded to approve the agenda. All aye. Motion carried.

There were no public comments.

Brandon Smid spoke with the Board, and answered any questions they had regarding the final bill and change order from Dahme Construction.

Lehr moved and D. Bauman seconded to approve payment for Dahme Construction pay request #24, with the caveat that the asphalt pile at the dump site needs to be taken care of. All aye. Motion carried.

Hettick moved and M. Bauman seconded to approve the pay request breakdown of using the water SRF loan for the water portion of the bill. All aye. Motion carried.

D. Bauman moved and Lehr seconded to approve the following building permits. All aye. Motion carried.

City of Roscoe	Lots 1-5, Block 5, Arnolds Addition	Demo old bathrooms/Build new bathroom/storage building for ballfield
City of Roscoe	Lots 8-9, Block 9, Lennox Addition	Build new 30'x40' City Hall

A contract with Wiedrich Construction was signed for the ballfield bathrooms, for work to start at the end of Augst/beginning of September, and to be finished by the end of April 2025.

FO Bauman updated the Board on the color samples that were chosen for the new city office. HKG will create a sample drawing with the choices and it will be presented to the Board for any changes and approval.

FO Bauman started her discussion of the 2025 budget with concerns brought up the from SDML for all the cities in South Dakota over IM-28. This is over the grocery sales tax and how it might impact Roscoe's future revenue. SDML has proposed a resolution for cities to pass in regards to IM-28, letting residents know how it might impact the city's funds, and how if revenue goes down too much, Roscoe may need to look at other ways to recoup that revenue.

Hettick moved and D. Bauman seconded to approve passing Resolution 2024-05: IM-28 Impact on the City of Roscoe, South Dakota. Roll call vote: D. Bauman- aye; M. Bauman – aye; Hettick – aye; Lehr – aye, Treichel – aye. Motion carried.

RESOLUTION 2024-05

**IM-28 Impact on the
CITY OF ROSCOE, SOUTH DAKOTA**

WHEREAS Initiated Measure 28 was certified for the November 2024 General Election Ballot by the South Dakota Secretary of State;

WHEREAS Initiated Measure 28, if passed, would remove state, municipal and tribal taxes on all items sold for human consumption except alcohol and prepared food;

WHEREAS “human consumption” is undefined in South Dakota Codified Law or the South Dakota Constitution. Black’s Law Dictionary defines “consumption” as “the act of destroying a thing by using it; the use of a thing in a way that exhausts it.”;

WHEREAS South Dakota Codified Law 34-45-1(7) defines tobacco products as “any item made of tobacco intended for human consumption, including cigarettes, cigars, pipe tobacco, and smokeless tobacco, and vapor products as defined in § 34-46-20.”;

WHEREAS South Dakota Codified Law 10-52-2 allows incorporated municipalities to impose a tax on the sale, use, storage and consumption of items that conform in all respects to the state tax on such items up to two percent;

WHEREAS the Attorney General’s explanation of the measure states legislative or judicial clarification would be needed if the measure passes;

WHEREAS The City of Roscoe levies a two-percent sales tax and collected \$168,995.92 in the 2023 fiscal year and \$91,771.00 year-to-date in the 2024 fiscal year;

WHEREAS The City of Roscoe estimates annual lost revenue of \$31,000 unless Initiated Measure 28 is rejected by voters in South Dakota.

NOW, THEREFORE, BE IT RESOLVED, by the Roscoe Trustee Board that Initiated Measure 28 would negatively impact the municipal budget in our community.

Dated this 19th day of August 2024

Leland Treichel, President

ATTEST:

Nicole Bauman, Finance Officer

The reminder of the budget was discussed, with a few changes being made from the rough draft provided by FO Bauman.

D. Bauman moved and Lehr seconded to approve the first reading of Ordinance #388: 2025 Appropriations. All aye. Motion carried.

The next regular meeting is Tuesday, September 3, 2024, @ 7:30 pm.

M. Bauman moved and D. Bauman seconded to adjourn. Motion carried.

Leland Treichel
President

Attest:

Nicole Bauman
Finance Officer

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