From: Fern Johnson
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 1:31:43 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Fern Johnson Rapid city, South Dakota County: Pennington From: <u>stephani Reinhardt</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 2:11:22 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

stephani Reinhardt marion, South Dakota County: turner From: <u>Tim Bradeen</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 4:34:08 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Tim Bradeen Rapid City, South Dakota County: Pennington From: <u>Jo Norton</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 6:53:10 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jo Norton Hurley, South Dakota County: Turner From: Connie Jacobs
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 7:10:50 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Connie Jacobs Sioux Falls, South Dakota County: Minnehaha From: <u>Kristy Newport</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 7:25:33 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kristy Newport Hot Springs, South Dakota County: South Dakota From: Sharon Kroontje
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 7:52:00 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Sharon Kroontje Sioux Falls, South Dakota County: Minnehaha From: Grant Dather

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 8:05:49 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Grant Dather SIOUX FALLS, South Dakota County: Minnehaha From: Ryan Wermager
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 8:07:50 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Ryan Wermager Hot Springs, SD County: United States From: Ann Schultz

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 8:16:36 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Ann Schultz Menno, South Dakota County: Yankton From: Stuart Cvrk

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 8:42:59 AM

## Honorable Marty Jackley,

Greetings! Respectfully request that you please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Stuart Cvrk Springfield, South Dakota County: SD From: <u>Jesse Ham</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 9:00:03 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jesse Ham Rapid City, South Dakota County: Pennington From: <u>Charles Gregory</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 9:38:39 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Charles Gregory Rapid City, South Dakota County: Pennington From: Karen Haigh

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:10:30 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Karen Haigh Wessington, South Dakota County: Hand From: Brian Gill

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:11:07 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Brian Gill Rapid City, South Dakota County: Penningtonn From: Gayle McLeod

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:12:36 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Gayle McLeod Sioux Falls, South Dakota County: Minnehaha From: <u>Rita Wentzel</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 12:38:19 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Rita Wentzel Parker, South Dakota County: Turner From: <u>David Spier</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 1:40:17 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

David Spier Platte, South Dakota County: Charles Mix From: Nancy Sulhoff
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 2:32:56 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Nancy Sulhoff Rapid City, South Dakota County: 57702 From: <u>Troy Diede</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 4:24:35 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Troy Diede Sioux Falls, South Dakota County: South Dakota From: Peter Shore

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 4:33:26 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully, Peter Shore

Peter Shore Brookings, South Dakota County: Brookings From: <u>Gary Sokolow</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 6:02:40 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Gary Sokolow Vermillion, South Dakota County: Clay From: <u>Lorretta Jangula</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 6:15:22 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lorretta Jangula Rapid City, South Dakota County: Pennington From: Kari Black

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 6:54:52 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kari Black Tea, South Dakota County: Turner From: <u>Trissa VanRoekel</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 6:56:00 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Trissa VanRoekel Sioux Falls, South Dakota County: Minnehaha From: <u>Traci Meyerink</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 7:00:11 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Traci Meyerink Brandon, South Dakota County: Minnehaha From: Wendy Dose
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 7:18:10 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Wendy Dose Lennox, South Dakota County: Lincoln From: <u>Kathryn Perun</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 8:08:45 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kathryn Perun Rapid City, South Dakota County: Pennington From: Walter Rasmussen
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 9:55:31 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Walter Rasmussen Summerset, South Dakota County: South Dakota From: Anthony Rhodes
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 9:59:31 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Anthony Rhodes Rapid City, South Dakota County: SD From: <u>Cindy Cooke</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:15:08 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Cindy Cooke

Cindy Cooke Rapid City, South Dakota County: Meade County From: <u>Dale Buse</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:19:17 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Dale Buse

Dale Buse Rapid City, South Dakota County: Meade County From: Julie Rhodes
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:19:34 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Julie Rhodes Rapid City, South Dakota County: Pennington From: Joyce Willoughby
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:35:33 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Joyce Willoughby Parker, South Dakota County: Turner From: Nathan Smith

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Sunday, October 26, 2025 10:49:36 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Nathan Smith Hermosa, South Dakota County: Custer County From: <u>Clint Clark</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:38:09 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Clint Clark Morristown, South Dakota County: Corson From: <u>Cheryl Rasmussen</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 6:39:12 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Cheryl Rasmussen Summerset, South Dakota County: South Dakota From: <u>Jayne Meinerts</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 7:26:04 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jayne Meinerts Sioux Falls, South Dakota County: Usa From: <u>Laura Barner</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 8:05:10 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Laura Barner Hot Springs, South Dakota County: Fall River From: <u>Trudy Valenzuela</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 8:10:26 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Trudy Valenzuela Hot Springs, South Dakota County: Fall River From: <u>Lucy Muir</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 8:10:29 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lucy Muir Hot Springs, South Dakota County: FallRiver From: Megan Tschetter
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 8:19:47 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Megan Tschetter Hartford, South Dakota County: Minnehaha From: <u>Derrick Adams</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 8:34:00 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Derrick Adams Harrisburg, South Dakota County: Lincoln From: <u>Gabrielle Nielsen</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 10:02:27 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Gabrielle Nielsen Madison, South Dakota County: Lake From: Lynn Huber

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 10:37:27 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lynn Huber Custer, South Dakota County: Custer From: <u>Greta Hill-Campbell</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 10:39:56 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Greta Hill-Campbell Omaha, South Dakota County: Custer From: <u>Cathy Getty</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 10:42:52 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Cathy Getty Rapid City, South Dakota County: Pennington From: <u>Donald Campbell</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 10:45:06 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Donald Campbell Hot Springs, South Dakota County: Custer From: Philip Nelson
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 12:03:48 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Philip Nelson Piedmont, South Dakota County: South Dakota From: Clay Runyan
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:10:20 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Clay Runyan Spearfish, South Dakota County: Lawrence, Meade & Minnehaha From: Hope Mahaffy
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:13:12 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Hope Mahaffy Spearfish, South Dakota County: Lawrence From: Loretta McNair

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:19:54 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Loretta McNair Hot Springs, South Dakota County: Fall River From: Susan Bender
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:35:55 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Susan Bender Hot Springs, South Dakota County: Fall River County From: <u>Kimberly Moir</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:37:45 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kimberly Moir Hit Springs, South Dakota County: Fall River From: Courtney Odegard

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:41:25 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Courtney Odegard Fort Thompson, South Dakota County: Buffalo From: <u>Dan Richer</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 1:54:21 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Dan Richer Hill City, South Dakota County: Pennington From: <u>Deborah Garcia</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 2:19:14 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Deborah Garcia Hot springs, South Dakota County: 57747 From: Amanda Felizardo
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 2:34:35 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Amanda Felizardo Custer, South Dakota County: Custer County From: Warren Kroontje
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 3:37:38 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Warren Kroontje Sioux Falls, South Dakota County: Minnehaha From: Rick Weible

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:02:08 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Rick Weible Elkton, South Dakota County: Brookings From: <u>Lisa Giannini</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:09:58 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lisa Giannini Sioux Falls, South Dakota County: Minnehaha From: Angel Haskell

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:12:17 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Angel Haskell HOT SPRINGS, South Dakota County: SD From: Edwin Cutler

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:14:50 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Edwin Cutler Hot Springs, South Dakota County: Fall River From: Donna Cutler
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:22:02 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Donna Cutler Hot Springs, South Dakota County: Fall River From: <u>Peg Sperlich</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:27:25 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Peg Sperlich Hot Springs, South Dakota County: Fall River From: <u>Fred Steffen</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:28:42 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Fred Steffen Rapid City, South Dakota County: Pennington From: <u>Jonathon Klempel</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:37:40 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jonathon Klempel Buffalo, South Dakota County: SD From: <u>Chad Haskell</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 4:45:11 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Chad Haskell Hot Springs, South Dakota County: Fall River From: Lorelee Roth
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 5:00:16 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lorelee Roth Hill City, South Dakota County: Pennington From: <u>Lydia Greenfield</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 5:38:02 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lydia Greenfield Hot Springs, South Dakota County: Fall River From: <u>Barb Schneider</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 6:01:16 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Barb Schneider Onida, South Dakota County: Sully From: Angie Meyers
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 6:53:18 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Angie Meyers Rapid City, South Dakota County: Pennington From: Kiera Hill

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 7:08:31 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kiera Hill Spearfish, South Dakota County: Lawrence From: Jim Eschenbaum

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 7:29:36 PM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29. The citizens should have the right to vote on this, because in South Dakota, Under God The People Rule.

Thank you for your continued service to the people of South Dakota.

Respectfully, Jim Eschenbaum

Jim Eschenbaum Miller, South Dakota County: South Dakota From: Rick Prentice
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 7:43:05 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Rick Prentice Wessington, South Dakota County: SD From: MeLisa Elijah
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 9:20:39 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

MeLisa Elijah Arlington, South Dakota County: Brookings From: <u>Cindy Menning</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 10:34:58 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Cindy Menning Flandreau, AdSouth Dakota County: Moody From: <u>Karen Anderson</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Monday, October 27, 2025 11:58:47 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Karen Anderson Harrisburg, South Dakota County: Lincoln From: <u>Dave Assman</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 9:11:47 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Dave Assman Mission, South Dakota County: Todd From: Frederick Steffen

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 9:31:37 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Frederick Steffen Rapid City, South Dakota County: Pennington From: <u>Clyde Graumann</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 9:38:21 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Clyde Graumann Rapid City, South Dakota County: SD From: Kelburn Koontz

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 9:38:56 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kelburn Koontz Hermosa, South Dakota County: Custer From: <u>Debra Legge</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 9:59:10 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Debra Legge Rapid city, South Dakota County: Pennington From: <u>Tara Koontz</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 10:01:18 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Tara Koontz Hermosa, South Dakota County: Custer From: Clinton Haigh
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 10:01:27 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Clinton Haigh Wessington, South Dakota County: SD From: <u>Edward Harvey</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 10:31:47 AM

## Honorable Marty Jackley,

VP

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Edward Harvey Hot Springs, South Dakota County: Fall River From: <u>Charles Piper</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I 2support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 10:55:55 AM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Charles Piper Hisega, South Dakota County: Pennington From: Ginger Sladky
To: ATG Ballot Comments

**Subject:** [EXT] Regarding the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 11:30:22 AM

#### Dear Honorable Marty Jackley,

I respectfully request that you please post the final title and explanation to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Ginger Sladky Hot Springs, South Dakota County: Fall River From: Ann Rowe

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 1:30:03 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Ann Rowe Brookings, South Dakota County: Brookings From: Kim Allen

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 3:56:36 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kim Allen Oral, South Dakota County: Fall River From: <u>John Green</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 3:57:29 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

John Green Oral, South Dakota County: Fall River From: Michele RUHOFF
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 4:05:18 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Michele RUHOFF Hot Springs, South Dakota County: Fall river From: <u>Faye Baker</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 4:18:09 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Faye Baker Hot Springs, South Dakota County: Fall River From: William Cowan
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 4:25:01 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

William Cowan Hill City, South Dakota County: Pennington From: <u>Stephanie Westinghouse</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 4:29:45 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Stephanie Westinghouse Hot Springs, South Dakota County: Fall River From: Kellee Walton

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 4:46:55 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kellee Walton Smithwick, South Dakota County: Fall River From: <u>Mary Cichanowski</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 4:48:35 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Mary Cichanowski Hot Springs, South Dakota County: Fall River From: Tony Fischesser
To: ATG Ballot Comments

Subject:[EXT] Abolish Property Taxes Receipt TaxDate:Saturday, October 25, 2025 5:19:05 PM

I believe the **RECEIPT TAX** is the best way to replace property taxes. It relieves the property taxes burden on the elderly and those with minimal income. It will let them to continue to live in the homes or ranches that they and family have lived in for many years. It also protects first time homeowners that are just starting a family and want the security that in 5 years or so, they won't have to sell, because their property taxes are unaffordable.

It also spreads the cost of what the property tax pays for over ALL the people that use those resources.

I have lived in 3 states and property taxes are always an issue. In Ohio they allowed gaming boats and the proceeds went to education. They eliminated the education part of our taxes. Eventually our property taxes went up each year and we then were paying more without the education part. In Indiana, what you paid for your house is the value of your house, not what the assessor said it was. It could only raise your taxes 1% per year.

Both of those options did not work very well, because "someone" was making the decisions. The **RECEIPT TAX** eliminates the "someone" in determining your taxes. Everyone pays and it is affordable to all.

# I FULLY SUPPORT THE RECEIPT TAX DECISION!

Tony Fischesser
Custer, SD 57730
ttfo@mail.com
513 405 2064 – Cell
605 673 2117 - Land Line

From: <u>Dan Ronken</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 5:23:45 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Dan Ronken Vale, South Dakota County: South Dakota From: <u>Denise Breitenbach</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 5:39:38 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post, without delay, the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Denise Breitenbach Hot Springs, South Dakota County: Fall River From: <u>Jeremy Walla</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 5:41:37 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jeremy Walla Rapid City, South Dakota County: SD From: <u>Jodi Purdy</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 6:06:27 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jodi Purdy Rapid City, South Dakota County: Pennington From: <u>Michael Bridwell</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 6:07:47 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Michael Bridwell Hill City, South Dakota County: Pennington From: Glenda Wiliams
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 6:19:02 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Glenda Wiliams Rapid City, South Dakota County: USA From: <u>Janine Paulette</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 6:27:26 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Janine Paulette Rapid City, South Dakota County: Pennington From: Jason Roach
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 6:32:24 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jason Roach Rapid City, South Dakota County: Pennington From: Constance Wellington
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 7:20:53 PM

#### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Constance Wellington Custee, South Dakota County: Custer From: <u>Amanda Watkins</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 8:33:15 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Amanda Watkins Hot Springs, South Dakota County: Fall River From: <u>Heather Baxter</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 8:50:15 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Heather Baxter Rapid City, South Dakota County: Pennington From: Andrew Bahm
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 9:13:11 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Andrew Bahm Yankton, South Dakota County: Yankton From: Marlon Blodgett

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 10:04:35 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Marlon Blodgett Rapid city, South Dakota County: Pennington County From: <u>John Gines</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 10:21:24 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

John Gines Box Elder, South Dakota County: Pennington From: Mary Arlington
To: ATG Ballot Comments

Subject: [EXT] IF Transaction Tax Replaces Property Tax

Date: Thursday, October 23, 2025 1:16:20 AM

#### Attorney General Jackley,

I ask of you to ensure that if the transactional tax replaces property taxes then, simultaneously, all existing lessors will be required to *reduce* rent by the amount that is currently attributed to the specific property's property tax bill. As lessors (aka leasing businesses, landlords, property management companies) currently operate, the amount they need to cover their property tax bill is part of the overall retail or office or business or residential rent payments.

Without such a requirement, the state would be taxing every lessee (aka those who rent) through the new transactions, while their lessors could continue to collect the existing lease agreement income *from which property tax would no longer be obligated.* 

Without such a specific mandate, I sincerely doubt all South Dakota landlords would actually reduce their rental income by the amount they're no longer paying out on property tax.

I have no idea how our state would enforce and ensure that every lessor reduces rent equitably but, without such a condition, this South Dakotan lessee and lessor will relocate to a state that doesn't essentially inspire double taxation.

Respectfully,

Mary Arlington

From: <u>Mia Gehm</u>

To: <u>ATG Ballot Comments</u>
Subject: [EXT] Abolish property taxes

**Date:** Thursday, October 23, 2025 7:37:24 AM

Dear Attorney General Jackley,

I would like to see this constitutional amendment go to public vote in 2026. I think a bill like this would be good for South Dakota's so please let the people vote and majority decide on this issue.

Mia Gehm Kingsbury County

Sent from my iPhone

From: <u>luke Kretschmar</u>
To: <u>ATG Ballot Comments</u>

Subject: [EXT] Proposed 2026 Initiated Constitutional Amendment to Repeal Property Taxes

**Date:** Thursday, October 23, 2025 8:15:48 AM

# Dear Marty Jackley

I am writing to express my concern about taxing property as though any increase in value were realized income. Taxing unrealized gains is unfair because it treats paper increases in value the same as actual income — even though no money has changed hands. Homeowners don't "earn" a rise in assessed value; it's not spendable cash, and yet we're expected to pay more in taxes each year as if we did.

This approach punishes people for simply owning property, especially retirees or long-term residents who may be asset-rich but cash-poor. A fair tax system should be based on real, realized income — not hypothetical value. I strongly support exploring alternatives, such as a consumption-based or sales tax system, that tie taxation to actual spending and income rather than ownership.

Thank you for your time and for considering the fairness and sustainability of our state's tax structure.

Sincerely,

Luke Kretschmar

24830 Sylvan Lake Rd., Custer SD 57730

Sent from my iPhone

debra.l.elliott@gmail.com From: To: **ATG Ballot Comments** 

Subject: [EXT] Property Tax Ballot Item

Date: Thursday, October 23, 2025 9:11:07 AM

Dear A.G. Jackley,

I support giving voters the option to address property tax reduction with this ballot item. Please advance this issue forward so that voters will have a chance to give their say at the ballot box next November.

Debra Elliott **Butte County** 10924 Country Club Rd Belle Fourche, SD 57717 From: Jeff Christians

To: ATG Ballot Comments

Subject: [EXT] Repeal property taxes

**Date:** Thursday, October 23, 2025 9:15:40 AM

Attachments: JC (1) (1).png

This is an excellent proposal, and I am in favor of it. I pay almost 40,000 a year just on 2 39-unit apartment buildings I am a partner in. We could lower rents and make it more affordable for people. Thank you for all your hard work to make sure this happens.

--







From: Scott Johnson
To: ATG Ballot Comments
Subject: [EXT] No more property taxes

**Date:** Thursday, October 23, 2025 9:29:39 AM

Please move forward with the repealing of the Property Taxes and replace with the newly proposed Retail Transaction Tax.

From: Phil & Janet Jensen
To: ATG Ballot Comments
Subject: [EXT] Transaction fee

**Date:** Thursday, October 23, 2025 11:11:35 AM

I absolutely support this transaction fee program and support the initiated measure to bring this to a vote of the people to place it in our constitution. PhilJensen

From: Kelly Kenser

To: ATG Ballot Comments

Subject: [EXT] Proposed 2026 Initiated Constitutional Amendment to Repeal Property Taxes

**Date:** Thursday, October 23, 2025 11:16:24 AM

I think this is an outstanding idea! This would eliminate bickering about property appraisals and eliminate the need for the property assessors office. All South Dakotan's would foot the bill for government, not just property owners. This seems like the most fair way of funding our government. My wife and I will sign the petition and vote in favor of it!

Kelly Kenser 38312 124th Street Aberdeen, SD 57401 From: matt smith

To: <u>ATG Ballot Comments</u>

Subject: [EXT] Transaction Tax Constitutional Amendment

Date: Thursday, October 23, 2025 11:26:37 AM

#### Mr. Jackley,

I appreciate the work you and your team did. I believe you encapsulated the intention of this constitutional amendment to the heart of it.

From lecturing and debating across the state we have found that the majority of people, especially after voicing their concerns, love this plan. They have recognized what Ronald Reagan said is true, a rising tide raises all ships.

Thank you for your help, it's greatly appreciated, and I hope this gets to see the light of day so it may be tested in the marketplace of ideas.

Sincerely,

Matt Smith Hermosa, SD

Get TypeApp for Android

From: KC Bunch

To: <u>ATG Ballot Comments</u>

Subject: [EXT] Thank you for this legislation...

Date: Thursday, October 23, 2025 11:54:24 AM

#### Mr. Jackley,

As my husband and I approach retirement years and having worked a lifetime to have our home to enjoy in that time, this legislation (if on the ballot and passed) would remove the worry of losing our home to the un-American, unconstitutional tax on our property! It is our firm belief that the tourists and those who travel to our state to shop should share the burden of paying for our roads to be serviced, for education, etc.

Thank you for giving this legislation the opportunity to get out in front of South Dakotans!

Sincerely, Wendell and KC Bunch 8214 Blucksberg Mtn Rd Sturgis, SD 57785 605.209.5622

--

KC Bunch 605.209.5622

From: Matt Smith

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 2:54:57 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Sincerely,

Matt Smith Hermosa, South Dakota County: Custer From: <u>Joshua Muller</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 3:18:15 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Joshua Muller Box Elder, South Dakota County: Pennington From: Marty Hofer

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 3:19:16 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Marty Hofer Onida, South Dakota County: Sully From: <u>Cassi Bunch</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 3:39:22 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Cassi Bunch Sturgis, South Dakota County: Meade From: <u>Debra Elliott</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 3:47:31 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Debra Elliott Belle Fourche, South Dakota County: Butte From: MeLisa Elijah
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 4:03:43 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

MeLisa Elijah Arlington, South Dakota County: Brookings From: <u>Mike Sulhoff</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 4:09:04 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Mike Sulhoff rapid City, South Dakota County: Pennington From: Samuel Smith
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 4:13:12 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Samuel Smith Hermosa, South Dakota County: Pennington From: <u>Lace Holt</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 4:54:55 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lace Holt Sioux Falls, South Dakota County: Lincoln From: <u>David Tommeraasen</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

Date: Thursday, October 23, 2025 5:02:38 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

David Tommeraasen Sioux Falls, South Dakota County: SD From: Yulia Surma

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 5:09:11 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Yulia Surma Sioux Falls, South Dakota County: Minnehaha From: Bill Fleshner

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 5:24:55 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Bill Fleshner Sioux falls, South Dakota County: Minnehaha From: <u>Elizabeth Kastle</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 5:29:07 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Elizabeth Kastle Rapid City, South Dakota County: Pennington From: <u>Clayton Rentschler</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

Date: Thursday, October 23, 2025 5:32:48 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Clayton Rentschler Flandreau, SD County: Clayton Rentschler From: Rich Konechne
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 6:46:56 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Rich Konechne Hartford, South Dakota County: Minnehaha From: Gloria Rayman

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 6:56:56 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Gloria Rayman Sslem, South Dakota County: McCook From: Amber Werdel

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 7:00:58 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Amber Werdel Ree Heights, South Dakota County: Hand From: Jim Eschenbaum

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 7:04:57 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jim Eschenbaum Miller, South Dakota County: South Dakota From: Patrick Foley
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 7:32:55 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Patrick Foley Sioux Falls, South Dakota County: Lincoln From: John Kunnari
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 7:55:25 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully, John C. Kunnari

John Kunnari Sioux Falls, South Dakota County: Minnehaha From: William Wood
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 8:12:15 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

William Wood Newell, South Dakota County: Butte From: <u>Mary Mairose</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 8:19:30 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Mary Mairose Kimball, South Dakota County: Brule From: <u>Chris Bagshaw</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] South Dakotan AGAINST proposed amendment to eliminate property taxes in SD.

**Date:** Thursday, October 23, 2025 9:00:02 PM

#### Mr. Jackley,

I have several concerns the way this amendment is written.

-The homeowner WILL see relief with no property taxes, while renters will be at the mercy of their landlord to pass property tax savings along to their tenants.

While the concept of rents being cheaper is great in theory, it will likely not happen...

-Homeowners have more space and ability to store things than renters do.

This requires a renter to make more purchases of smaller amounts throughout the month due to lack of space. If a renter is making "receipted" purchases twice as often as a homeowner, they will be paying double the tax as the homeowner.

As you can see, with no guaranteed relief for renters AND renters likely having more receipted purchases every month, the majority burden of revenue will be unfairly shifted to tenants while the majority of relief will only cover homeowners.

I have already addressed these concerns with the sponsors of this amendment. They responded saying my concerns were unfounded and not true.

I did not know where else to voice my concerns.

Thank you so much for taking the time to read and hopefully respond to my email

-Chris Bagshaw Proud South Dakotan, Proud American From: April Anderson
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 9:47:12 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

April Anderson Rapid City, South Dakota County: Pennington From: <u>Dan Ronken</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Thursday, October 23, 2025 10:52:19 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Dan Ronken Vale, South Dakota County: South Dakota From: William Clayton

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 8:54:54 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

William Clayton Rapid City, South Dakota County: SD From: Sam Clikeman

To: ATG Ballot Comments

**Subject:** [EXT] Constitutional Amendment Comments - Retail Transaction Tax

**Date:** Friday, October 24, 2025 9:44:12 AM

#### Office of the Attorney General,

I am writing these comments in opposition to the proposed Constitutional Amendment for the imposition of a Retail Transaction Tax.

While a reduction in property tax is a necessary pursuit, this proposal is not the way to go about it. A Retail Transaction Tax will be regressive towards lower income South Dakotoans and small businesses. It does seem fair on it's face to apply a tax to any transaction, but we'll punish those who make smaller purchases due to need or due to style of business. The math makes it an easy fish to catch, but the cost is much higher to any of the smaller businesses and income families in SD.

For small businesses that rely on a steady stream of customers making smaller purchases (e.g. restaurants, independent retailers, other hospitality) this will create even higher prices for their services than already occurs with larger corporate businesses. Customers will be more likely to save their purchases up to make one larger purchase at a corporate store who can provide more segments of items. The small businesses that create culture in our state already have to compete on everything but price against larger companies, now that will become an even higher bar to cross. With the majority of hospitality providing products/services at a low cost/high transaction rate; they will be the ones to suffer their businesses. Please remember that culture and our small businesses work to make SD special, not large corporate entities that are merely profit centers. Walmart doesn't add to our culture, your local grocer does.

For lower income families and individuals, they already have to make more frequent smaller purchases to accommodate their daily needs. If they can save up \$300 to go to the grocery store, they'll pay an additional .05% tax; if they can only save up \$50 at a time, they will pay an additional 3.0% tax over the same dollar amount. This is very regressive towards those who do not spend as much in one sitting. Finally those that have the least to spend and only buy necessary goods, they will pay substantially more of the tax burden than those that can afford to buy a \$60,000 vehicle.

As a small business owner (in independent hospitality and retail), I strongly oppose this and will help in any way to see this measure abandoned. I am free for additional comment and questions.

Thank you for your time,
Sam Clikeman
Owner
Big Lost Meadery and Brewery
sclikeman@biglostmeadery.com

From: <u>Diana Page</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 9:46:18 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully, Diana Page

Diana Page Brookings, South Dakota County: South Dakota From: Gerald Page

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 9:47:02 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully, Gerald Page

Gerald Page Brookings, South Dakota County: Brookings From: <u>Angie Maras</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 9:53:35 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Angie Maras Hartford, South Dakota County: Minnehaha From: Natalie Watson
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 9:55:18 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Natalie Watson Brookings, South Dakota County: SD From: jane payfer

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 10:17:24 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

jane payfer Brookings, South Dakota County: jane payfer From: <u>Trista Willert</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 11:01:53 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Trista Willert Brookings, South Dakota County: Brookings From: Freedom Works
To: ATG Ballot Comments
Subject: [EXT] Transaction Tax Support
Date: Friday, October 24, 2025 11:15:00 AM

#### Dear Attorney Generals Office,

I figured out my yearly receipts. I will pay slightly more by a transaction tax than property taxes. I am willing to pay more in a transaction tax vs the thought of one bad drought, lightening strike, fire, tornado, sickness and the threat of losing my business, farm, and home property (all 3 classes) when I cannot pay an illegal forced tax on property I already worked hard to pay for. This is a straight forward transparent tax. Not only that, the millions of visitors to our state will be paying a minute \$1.50 per a transaction tax that will easily add up to millions. This will take a huge amount of the burden from the citizens of this state. This new taxation system will encourage spending into our economy. An economic professor spoke at one of the Mueller's and Smith's presentations that I held at Saint Onge to learn about this plan. This economic professor explained how our economy would boom. I agreed with him. It will also damper socialism in our state and force better budgets and spending. Imagine a farmer investing in that new shed or corrals. Imagine that business owner hiring more employees. Imagine more home improvements. Imagine the supplies and lumber purchased for improvements. This will create a chain reaction that is beyond our projections! The lumber industry will benefit from new fence posts to post frame buildings and improvements. The chain reaction will benefit existing industries. We can do this! Let's get this done and lead the way. SD economy will be the envy of all states. Let's reverse the wrongs that were done. I remember my folks advocating and appealing unfair taxation on agriculture based on market value sales through the 80s, 90s, and 2000s. It did improve based on production yet the state based it on soils instead of what they actually were producing. The NRCS soils book stated it was never for taxation purposes. My soils are not correct on my property. The NRCS agrees with me yet they won't change it on their soil maps. I am paying for crop production that I do not produce for livestock animal units in West river that has different amounts of moisture vs east river. https://extension.sdstate.edu/sites/default/files/2022-07/P-00235-03.pdf This formula tax manipulation is not an honest nor transparent taxation system upon agriculture. My smaller house should not be valued by the rich mansions moving into Lawrence Co. My small business 30 yr rental property should not be valued in comparison to market value of the new big wig rental properties coming into this county. It's not an honest taxation system. Instead it is based on unrealized gains to which is wrong.

Sincerely, Kate Crowley Johnson From: Kelsey Bowman

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 11:25:14 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kelsey Bowman Brookings, South Dakota County: Brookings From: <u>Janii White</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 11:36:34 AM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Janii White Aurora, South Dakota County: Brookings From: <u>Lynette Auch</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 11:51:09 AM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lynette Auch Lesterville, South Dakota County: Yankton From: Sarah Bauder
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 12:05:30 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Sarah Bauder Scotland, South Dakota County: Bon Homme From: <u>beth stallman</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 12:24:06 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

beth stallman Hartford, South Dakota County: SD From: <u>Christopher Patton</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 12:32:08 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Christopher Patton Yankton, South Dakota County: Christopher Patton From: <u>Ivan Yoder</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 12:33:16 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Ivan Yoder Brookings, South Dakota County: SD From: Sarah Smith

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 1:29:53 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Sarah Smith Hermosa, South Dakota County: Custer From: Pamela Berendsen
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 1:57:04 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Pamela Berendsen Yankton, South Dakota County: Yankton From: <u>Stacey Nickels</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 2:28:58 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Stacey Nickels Yankton, South Dakota County: Yankton From: <u>Gretchen Weible</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 2:47:15 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Gretchen Weible Elkton, South Dakota County: Brookings From: Cory Condon

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 3:06:47 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Cory Condon Box Elder, South Dakota County: Pennington From: <u>Tonya Pierson</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 3:23:38 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Tonya Pierson Rapid City, South Dakota County: Pennington From: Bill Anderson
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 3:29:59 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Bill Anderson Plankinton, South Dakota County: Aurora From: <u>Tammie McKenzie</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 3:34:03 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Tammie McKenzie Hot Springs, South Dakota County: Fall River From: <u>Marsha Linville</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 4:17:35 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Marsha Linville Hot Springs, South Dakota County: Custer County From: Krystina CONWAY

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 4:21:06 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Krystina CONWAY Viborg, South Dakota County: SD From: <u>Carrie Morrison</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 4:21:51 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Carrie Morrison Brookings, South Dakota County: Brookings From: <u>Kristi Chamley</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 4:38:38 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kristi Chamley Rapid City, South Dakota County: SD From: <u>Jackie Binder</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 4:52:16 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Jackie Binder 169 Clark Trail, South Dakota County: Yankton From: Gail Stackelhouse

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 4:52:32 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Gail Stackelhouse Custer, South Dakota County: Custer From: Robert Adams
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 5:01:47 PM

## Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Robert Adams Custer, South Dakota County: SD From: Sheldon Stackelhouse
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 5:35:17 PM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Sheldon Stackelhouse Custer, South Dakota County: Custer From: Kevin Hofer

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 6:24:47 PM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kevin Hofer Onida, South Dakota County: Sully From: Matt Conway

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 6:51:24 PM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Matt Conway Viborg, South Dakota County: Yankton From: <u>Carrie Thompson</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 7:16:44 PM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Carrie Thompson Elkton, South Dakota County: Brookings From: <u>Louis Morales</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 8:52:39 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Louis Morales Hot Springs, South Dakota County: FallRiver

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 10:50:29 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 10:59:12 PM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 11:05:52 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Friday, October 24, 2025 11:15:33 PM

# Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

From: <u>Lyle Bowes</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 3:06:04 AM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Lyle Bowes Brookings, South Dakota County: Brookings From: <u>John Geib</u>

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 6:27:07 AM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

John Geib Belle Fourche, South Dakota County: Butte From: Kevin English
To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 7:01:23 AM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Kevin English Sioux Falls, SD County: Lincoln From: Kristy Lantz Newport
To: ATG Ballot Comments

**Subject:** [EXT] Replace property taxes in SD with a retail transaction tax

**Date:** Saturday, October 25, 2025 7:31:33 AM

#### Mr. Jackey,

I am writing to encourage the constitutional amendment to replace SD property tax with a retail transaction tax. I understand this retail transaction tax would earn more than enough money to replace property taxes. We owner-occupiers would no longer bear the burden of property taxes in this state - a burden shifted upon us by the Ag PAC, which has long enjoyed much more favorable rates than we do. Everyone who shops SD merchants would contribute and I believe our coffers would fill quickly. Please, please get this done!

#### Respectfully,

Kristy Lantz Newport 27134 Wind Cave Rd Hot Springs, SD 57747 605-890-2488 From: <u>Celeste Niece</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 8:21:49 AM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Celeste Niece 13030 Sonquist In, South Dakota County: Usa From: Richard A

To: ATG Ballot Comments

Cc: Richard A

Subject: [EXT] Commenting On Initiated Constitutional Amendment Concerning Porperty Tax

**Date:** Saturday, October 25, 2025 8:28:48 AM

#### Dear Mr. Jackley:

Thank you for this opportunity to comment and for your service to us, the People of South Dakota.

We think you have a rare opportunity to put forth this bill abolishing property taxes, in effect, increasing the freedom of your constituents in this already well-run State. We are from Illinois (enough said) and bought our property here in the Black Hills back in 2006 for our retirement years. We've been permanent residents for over a decade, now, and are just thrilled with South Dakota. But after the pandemic, our property taxes skyrocketed. For the first and only time, we felt the terrible anxiety that we would have felt back in Illinois... that we'd be taxed out of our home.

We do NOT mind paying taxes because we understand that that is how we run our state. I am a retired police officer from Illinois... I was paid through taxes. However, we don't feel that it is moral that a state can take away our home if we cannot afford to pay an assessed value. If we can't afford to buy something in retail, then so be it, we don't buy that item. But to lose our homes to the government smacks of socialist states like that of Illinois.

Mr. Jackley, this is a well-run state and we do NOT mind paying taxes like we did in Illinois where there was so much waste. But PLEASE shift the taxation away from our homes and property so that we can live free of fear from the State taking our homes.

Most Respectfully,

Richard and Becky Amundsen 24560 Saddleback Drive Hermosa, South Dakota 57744

cell: 605-858-1329

From: <u>Linda Aylward</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 8:45:24 AM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Linda Aylward Arlinton, South Dakota County: Kingsbury From: Thomas Aylward

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 8:49:28 AM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Thomas Aylward Arlington, South Dakota County: Kingsbury From: Ben Simonds

To: ATG Ballot Comments

**Subject:** [EXT] I support the constitutional amendment to repeal real property taxes.

**Date:** Saturday, October 25, 2025 8:55:49 AM

### Honorable Marty Jackley,

I am respectfully requesting you to please post the final title and explanation for this Initiated Constitutional Amendment to repeal real property taxes and replace them with a "retail transaction" tax, on or before the end of business, Wednesday, October 29.

Thank you for your continued service to the people of South Dakota.

Respectfully,

Ben Simonds Rapid City, South Dakota County: Pennington From: Susan Johnson

To: ATG Ballot Comments

Subject: [EXT] Transaction Tax

**Date:** Sunday, October 19, 2025 8:52:34 AM

I appreciate the effort put into this topic.

Here is how I read this:

People who can afford to:

- own a home
- buy a second home to use as a VRBO and rake in more money
- own commercial properties and apartments
- farmers and ranchers, from family owned to corporate operations

#### ...No longer pay property taxes.

People who live in apartments, trailer parks and rentals who can't afford to buy a home, will now pay a transaction fee so that those listed above who made - in some cases income producing real-estate purchases, no longer pay real-estate taxes.

Instead, that person currently paying \$8,000 in real-estate taxes might fork out \$3,500 per year in transaction fees. And the person with a large family, living in an apartment, might fork out the same in transaction fees to lift the tax burden on property owners.

What will this tax shift do to:

- Affordable housing?
- The quality of education?
- Childcare?
- Housing demand /sprawl in high demand areas?
- County governments?

We need to take a much broader, longer-range look at the issues facing SD and then figure how to pay the bill. We've been down this "piecemeal" road before when you lowered the tax on food by a ridiculously, non-noticeable amount.

Let's instead, create a plan...

- 1. to make our schools the best in the nation
- 2. to change the calculations on real-estate taxes (for example, rentals and VRBOs should be calculated at a higher rate than non-income producing properties. Or reduce real-estate taxes on single-family, owner-occupied homes, which would allow more first-time homeowners and seniors to get into the market).
- 3. to consolidate county governments
- 4. to remove exemptions off the sales tax formula

Susan 605-920-1144

From: <u>Jeff West</u>

To: <u>ATG Ballot Comments</u>
Subject: [EXT] Property tax elimination

**Date:** Sunday, October 19, 2025 4:49:22 PM

Currently disabled persons receive an exemption on property taxes. The proposed initiative to eliminate property taxes would have a negative effect on the income of those people.

Is there a proposal to offset this loss of income?

Jeff West 605-651-0713 From: Cory Allen Heidelberger
To: ATG Ballot Comments

Subject: [EXT] Public comment on draft explanation for Proposed Initiated Amendment to Repeal Property Taxes

**Date:** Sunday, October 19, 2025 6:51:03 PM

#### To the Attorney General:

I have reviewed the draft explanation, posted to your official website Friday, of the Proposed 2026 Initiated Constitutional Amendment to Repeal Property Taxes and Replace Them with a "Retail Transaction" Tax. I have found two grammatical errors.

- 1. The first two sentences incorrectly use semicolons. Semicolons have two proper uses: separating two logically related independent clauses within a sentence, and separating complicated items—i.e., items containing commas—in a list of three or more things. Neither of the first two sentences meet either of these criteria; neither of these sentences require semicolons. Both sentences will read correctly and clearly if you replace all semicolons in the text with commas.
- 2. In the first sentence, the grammatical subject, "real property", does not agree in number with the verb, "are taxed". "Are" may sound right following the examples of real property—"land, homes, rental properties, and commercial buildings"—but that entire phrase, beginning with "like", only describes the grammatical subject of the sentence. Remove that descriptive phrase, and you can hear the disagreement: "Currently, real property... are taxed...." Please replaced "are" with "is".

With these corrections, the first two sentences should read as follows:

Currently, all real property, like land, homes, rental properties, and commercial buildings, is taxed according to a formula set by state law that accounts for the value of the property and its use. Those taxes are collected by the county treasurers and distributed to the counties, cities and towns, school districts, and other political districts, like road or drainage districts, in the county.

Thank you for considering these corrections.

Cory Allen Heidelberger Dakota Free Press

[I can provide additional contact information if you request it by e-mail; however, I decline to include a phone number or e-mail in this comment, because I do not want to include such personal information in a document that will be made public.]

From: Nathan Sanderson
To: ATG Ballot Comments

**Subject:** [EXT] Retail Transaction Tax Constitutional Amendment - Comments

**Date:** Monday, October 20, 2025 9:56:46 AM

#### Good Morning,

Please see the suggested revisions below to the draft ballot explanation regarding the proposed constitutional amendment to repeal real property taxes and replace them with a "retail transaction" tax. The first revised explanation includes the current language with inserts and strikethroughs; the second is a "clean" version of the proposed revised language (exactly 200 words).

#### A few notes:

Paragraph 1: Some tightening of the language and a few clarifying tweaks that local units of government, not state government, are the sole recipient of property tax dollars (this is often misunderstood by voters).

Paragraph 2: The term "scheme" has a negative connotation, "structure" is a more appropriate term; while the retail transaction tax will not replace sales taxes, such a tax may in fact "impact" them.

Paragraph 2/3: The current process starts with local units of government setting their budgets for the upcoming year, then property taxes are levied to generate exactly the revenue needed to cover those expenses. The proposed amendment moves to a model based on an <u>estimate</u> of the revenues that would be generated, and it also does not provide the framework for funds distribution (currently local property taxes generate funds for use in the areas where the taxes are collected; in the new approach, funds would be collected by the state and then distributed to local units of government). This is a fundamental difference in approach and is essential for voters to know. (This provision [state collects the money, then it's distributed to the local political subdivisions] is expressly contemplated in the amendment itself: Section 8, last sentence, "The Legislature shall establish, by law, the manner in which the moneys from the tax required by the section are distributed to political subdivisions of this state for their ordinary and capital expenses.")

Title: An Amendment to the South Dakota Constitution to repeal real property taxes and replace them with a "retail transaction" tax.

Explanation: Currently, all real property, like land; homes; rental properties; and commercial buildings, are taxed according to a formula set by state law that accounts for the value of the property and its use. Those Property taxes are collected by the county treasurers and distributed to the counties; municipalities eities and towns; school districts; and other local political districts, like road or drainage districts, in the county. Those Property taxes funds are fund the majority of the yearly budgets for those these local entities. State government does not collect or spend any property tax dollars.

This Amendment seeks to repeal this property tax scheme structure and replace it with a

tax "on each retail transaction." For each "retail transaction" of \$15 or more, a flat tax of \$1.50 is assessed. For each "retail transaction" less than \$15, a 10% tax is assessed. The amount of a "retail transaction" is based on the its "final purchase price" of the transaction. Revenues are collected by the state for distribution to local entities. This Amendment does not replace or impact the assessment or collection of sales and use taxes or excise taxes.

This Amendment requires the Legislature to create, a designated fund for collecting and depositing these retail taxes: The Legislature must also create a system for retailers to collect and submit the assessed taxes: and a mechanism for determining how many dollars each local entity will receive.

This Amendment will need require legislative or judicial clarification.

Title: An Amendment to the South Dakota Constitution to repeal real property taxes and replace them with a "retail transaction" tax.

Explanation: Currently, all real property, like land; homes; rental properties; and commercial buildings, are taxed according to a formula set by state law. Property taxes are collected by county treasurers and distributed to counties; municipalities; school districts; and other local political districts. Property taxes fund the majority of yearly budgets for these local entities. State government does not collect or spend any property tax dollars.

This Amendment seeks to repeal this property tax structure and replace it with a tax "on each retail transaction." For each "retail transaction" of \$15 or more a flat tax of \$1.50 is assessed. For each "retail transaction" less than \$15 a 10% tax is assessed. The amount of a "retail transaction" is based on its "final purchase price." Revenues are collected by the state for distribution to local entities. This Amendment does not replace the assessment or collection of sales and use taxes or excise taxes.

This Amendment requires the Legislature to create, a designated fund for collecting and depositing these retail taxes; a system for retailers to collect and submit the assessed taxes; and a mechanism for determining how many dollars each local entity will receive.

This Amendment will require legislative or judicial clarification.

Please let me know if you have any questions.

-Nathan

# Nathan Sanderson, Ph.D.

Executive Director
South Dakota Retailers Association
sanderson@sdra.org
605-224-5050 (office)

From: William O. Lukens
To: ATG Ballot Comments

Subject: [EXT] Comments on Initiated Constitutional Amendment Concernin Property Tax

**Date:** Monday, October 20, 2025 10:16:15 AM

Honorable Attorney General Marty Jackly,

I have reviewed the submitted Constitutional Amendment to repeal property taxes. I support this Constitutional Amendment and provide the following as a basis for my support:

- 1. I have calculated an estimated personal impact of the retail transaction tax, which would be somewhat less than \$2000 per year, compared to the \$9766.24 I paid in property taxes in 2025 for 2024.
- 2. I am an Alderman in Hot Springs, and therefore get input and comments from various citizens regarding property tax impact on them.
- a. These impacts include rental property owner/manager that is forced to move from their primary residence in order to rent it so they can generate additional income to pay their taxes.
- b. Another local individual was forced to sell a significant portion of "family land" in order to stay in their home on the remainder of the property.
- c. Retirees that have moved to the area because they like the conservative climate versus the more liberal political area they came from are finding the rising property taxes a greater challenge to their retirement income.
- 3. In my opinion, the RECEIPT TAX applies a tax to the people that actually use the services of a community or county and is an equitable distribution of that burden while it protects home and property owners from losing assets they have worked hard to acquire and maintain.

Again, I fully support this amendment as I believe it will protect our current residents and also serve as a catalyst for growth in our State.

Sincerely, William O. Lukens 312 Meadowlark Drive Hot Springs, SD 605-440-3563 From: Alison Reynolds
To: ATG Ballot Comments

Subject: [EXT] Retail tax to abolish prop tax

Date: Monday, October 20, 2025 10:17:34 AM

As a retail store owner this tax option is a disaster. I do not support placing this burden on consumers, especially at a 15.00 threshold. Imagine you don't owner a home because you can't afford to, you buy shoes for 3 kids at Walmart and it costs you 1.50 extra per pair because you didn't buy all 3 on the same transaction.

What defines a retail sale? Math books? Tires? Glasses, Medicine?

This plan requires a new agency so more money spent on government agencies. More paper work for the retailer. Economic harm to stores and tourists.

Think about it, you buy a 15.00 pair of socks, now add 6.5 tax And 1.50 = 17.00. Or you try to save money by buying 10 pairs at one time to save the 1.50 per individual purchase. Small store owner doesn't have large volume of 10 socks in one size, customer goes to Walmart or online.

The plan harms small business and harms those who don't own a home and hurts low income people.

Who did the math on this plan?

If people don't buy much retail in a given year then what?

I can honestly say this will finish off our store on Main St., Sturgis.

Other options could be luxury tax on items over a certain threshold for example cars, boats, airplanes over 50,000.

Fixed prop tax for people over 65. Or differed prop tax until time of sale for over 65 with low income.

Minimum corporate tax on companies with a profit.

Please do not move forward with this retail tax idea.

From: <u>Loeschke, Gene</u>
To: <u>ATG Ballot Comments</u>

Subject: [EXT] Replace property tax with transaction tax Date: Monday, October 20, 2025 2:18:35 PM

Attachments: Outlook-hnb0q3ia

Good Afternoon,

My name is Gene Loeschke. I am the Director of Equalization in Brown County.

The proposal under LRC Comments states that properties in Tax Increment Finance districts would pay property taxes.

The proposal listed at AG Draft does not include Tax Increment Financing.

I have an issue either way. If TIF districts do get a tax bill, then they would be the only residential properties in a municipality to receive tax bills. The point of TIFs is to help in development, and in many cases, help new homebuyers get their first home. Brown County has 26 active TIFs. 14 of those are primarily made up of owner-occupied residential property. If our goal is to help new homeowners buy homes, then this would be detrimental to that goal. Also, this would undermine any of these new developments that happen to have obtained tax increment financing, as it would deter people from building there.

On the other hand, if we are removing tax bills from TIF districts also, then I have the problem where I have 26 active TIFs that obtain money for development, sold lots and never really had to pay their loan back. The loan is then repaid by all of us outside of the new development, and the developer just got free money. These districts are in place for up to 20 years.

The next issue is special districts. Fire districts, road districts, sanitary districts, watershed districts all are districts where the property owners have chosen to tax themselves to have that service. We have 2 lakes in the county. One has a sanitary district for which it collects taxes. The other does not. If the second lake could suddenly be receiving money for its sewer system without increasing their own tax burden, don't you think they would request that pretty quickly? We had a new watershed district just come onto the books in 2024. We have another subdivision that is currently looking at taxing themselves to address some of their road concerns. They very well may create a tax district for 2026. They almost certainly will if they can get that district and collect that money without raising their own property taxes.

I certainly have questions as to whether the \$1.50 receipt fee will be able to cover all that is promised.

Thank you,

# Gene Loeschke, CAA Director of Equalization



Brown County Equalization 25 Market Street Aberdeen, SD 57401 Phone: (605) 626-7105 Fax: (605) 626-4010

gene.loeschke@browncounty.sd.gov

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From: <u>jwhite407</u>

To: <u>ATG Ballot Comments</u>

Subject: [EXT] Comments on proposed 2026 initiated constitutional ammendment to repeal property taxes

**Date:** Monday, October 20, 2025 2:58:49 PM

#### Greetings,

After having read the clear language explanation in the press release, and the proposed changes in language to the Constitution of the State of South Dakota, I felt the need for more clarification.

In reviewing the clear language in the press release, and actual language, the most that can be charged is \$1.50. This tax will only occur when said property is sold or transferred. If the property is sold for \$15,000.00, \$50,000.00, or \$5 million, the complete and total tax is \$1.50. Not \$1.50 per \$1000.00 paid.

As a home/land owner, I would no longer pay the bi-annual bill I currently receive from Lincoln County.

I don't see anything in the clear language of the press release, or actual language that provides for a County to establish a real property tax and levy it upon property owners.

Currently, my Lincoln County taxes help pay for the Sheriff's Office and our schools in the Harrisburg School District. If the yearly property taxes are repealed and replaced with the transfer tax, only when property is sold, how can we expect our Sheriff's Office and school district to continue services at their current level? Any insight you can provide, or information I'm not properly grasping be explained, that would be great! I look forward to reading your explanation and the legal consequences that this may cause, on or before October 27th, 2025.

Respectfully,

Jill White

Sent from my Verizon, Samsung Galaxy smartphone

From: Gary Saenz

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Abolish property tax proposed amendment

**Date:** Monday, October 20, 2025 3:03:21 PM

# Honorable Marty Jackley,

Please expedite this Constitutional Amendment so it may qualify for the next state election. I wholeheartedly support property tax relief for the citizens of South Dakota.

Respectively,

Gary Saenz

From: Susan Saenz
To: ATG Ballot Comments

**Subject:** [EXT] Proposed Constitutional Amendment to Repeal Property Tax

**Date:** Monday, October 20, 2025 3:19:44 PM

### Good afternoon,

I am writing to support the proposed amendment to repeal property taxes in South Dakota and replace them with a retail transaction tax. This amendment would spread the cost of running our state across the population as well as sharing the infrastructure (roads) costs with the multitude of tourists that use our infrastructure.

I kindly request that you expedite this initiated amendment to the Constitution of South Dakota.

Thank you for your attention to this matter.

Susan K. Saenz 24645 Magnuson Rd. Hermosa, SD 57744-5101 From: Robert Mammenga

To: ATG Ballot Comments

**Subject:** [EXT] Initiated measure to repeal property taxes

**Date:** Monday, October 20, 2025 3:25:03 PM

#### Marty,

The explanation should include an example for representative South Dakotans to compare their tax burden. Will the average tax payer pay more or less tax with this proposal? Obviously renters, who do not currently pay property taxes, will see an increase and that should be clearly explained.

The explanation should also include an analysis of the amount of taxes the proposal would generate as compared to the existing tax scheme so voters can make an informed decision on the impact this proposal would have. Voters should be made aware before voting if the proposal (is) / (is not) revenue neutral as compared to the existing tax scheme.

An example of comparative tax burden:

For a South Dakotan that rents property and does not pay property taxes, this measure would increase their tax burden to \$150/month or \$1,800/year assuming 100 retail transactions a month.

The median property tax paid by South Dakotans who pay property taxes is between \$1,800 and \$2,500 per property. This measure would likely decrease the amount of tax paid by property owners assuming less than 100 retail transactions per month were made.

An example of taxing analysis:

Based on 2024 data, there were a total of "X number" of retail transactions above \$15 which, based on this proposal would have generated \$WXYZ M. Additionally, in 2024, there were a total of "Y number" of retail transactions under \$15 which based o this proposal would have generated \$WXYZ M.

Total property tax collected in 2024 under the existing tax scheme was \$1,788M.

Thank you, Bob Mammenga Piedmont, SD From: Sarah Smith

To: <u>ATG Ballot Comments</u>

Subject: [EXT] Constitution Amendment to Repeal Real Property Tax and Replace with Retail Transaction Tax

**Date:** Monday, October 20, 2025 8:06:26 PM

#### Dear Attorney General Marty Jackley,

I am in favor of this plan to repeal property taxes. I believe this plan will help many South Dakotans keep their homes especially older people on a fixed income, allow for massive economic growth in South Dakota's economy, and allow younger people to be able to buy a home. This plan takes away the tax burden for every citizen who pays property taxes including businesses, renters, and homeowners. It is a simple plan to replace the property tax money and still keep the same income for each county budget. I hope this gets placed on the ballot for 2026; it will be a huge relief for so many South Dakotans.

Thank you, Sarah Smith Hermosa, SD Custer County 605-389-3148 sarahdsmith13@gmail.com From: Alyssa Mueller
To: ATG Ballot Comments

Subject: RE: [EXT] Draft Explanation on PT

Date: Tuesday, October 21, 2025 8:22:32 AM

# Dear ATG Office,

The language is great on the new PT proposal and change to our Constitution!

Thank you!

Anna Mueller

From: <u>Leanne Olson</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Proposed retail tax to remove property tax

**Date:** Tuesday, October 21, 2025 8:46:33 AM

Gov. Noem said in a speech at the RNC when she was on the campaign trail that she reduced the SD tax. She didn't say by how much, which was convenient because it wasn't by much. My budget didn't even notice, honestly.

Now we're being told the property tax will be removed and a retail tax will be brought in to replace it. Sounds wonderful, and theoretically would save this household approximately \$1k.

BUT..... is there verbiage stating the property tax won't ever come back? If it did, then we have sales and retail and property tax and in the end, just paying even more.

Thank you.

Leanne Olson 605-484-0841

Yahoo Mail: Search, Organize, Conquer

From: L. Bufford

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Repealing Property Taxes

**Date:** Tuesday, October 21, 2025 11:34:30 AM

Will non-owner occupied properties be exempt from property taxes?

Will property owned by out of state investors, rental properties, apartments and corporate business properties be required to pay property taxes?

Will family farm and ranch lands be exempt but large corporate farms be required to pay property taxes?

Will the retail tax include hotels, businesses for amusement? Restaurants, fast food? Does it exclude any type of "retail"?

I saw a provision to raise the retail tax 5% on a yearly basis if there is a shortfall, correct?

Is there any loopholes that would allow property taxes to be reinstated while retaining the retail tax?

Thank you,

Linda Bufford 1220 Baldwin St Sturgis 57785 lmbufford@hotmail.com

Sent from my Galaxy

From: <u>Jane Lukens</u>

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Comments on Initiated Constitutional Amendment Concernin Property Tax

**Date:** Tuesday, October 21, 2025 1:11:01 PM

Honorable Attorney General Marty Jackly,

I have reviewed the submitted Constitutional Amendment to repeal property taxes. I support this proposed Constitutional Amendment.

A friend here was forced to sell a significant portion of "family land" in order to stay in their home on the remainder of the property.

Retirees that have moved to the area because they like the conservative climate versus the more liberal political area they came from are finding the rising property taxes a greater challenge to their retirement income.

In my opinion, the RECEIPT TAX applies a tax to the people that actually use the services of a community or county and is an equitable distribution of that burden while it protects home and property owners from losing assets they have worked hard to acquire and maintain.

Thank you.

Sincerely, Jane M. Lukens 312 Meadowlark Dr. Hot Springs, SD 208-755-9502 From: Mark J Sperlich
To: ATG Ballot Comments

**Subject:** [EXT] Comment on Constitutional Amendment to abolish Property Taxes

**Date:** Tuesday, October 21, 2025 2:10:34 PM

## Dear Attorney General,

I find the proposed amendment on abolishing property taxes an excellent proposition. This is a win win for everyone. This does not cut the revenue everyone receives but replaces its source. It takes the burden off the shoulders of fixed income home owners to pay up or become homeless. It also makes buying a home for first time and young home owners much more affordable. The economic impact will be very positive. I think the infrastructure to collect and distribute the funds is partially in place since all business are already paying into to the state sales taxes. The county does not enjoy foreclosure on tax delinquent property and selling them. Having to pay every year to keep your home that you already paid for is really un-American and an embarrassment to a free county. I hope this passes.

Sincerely

Mark and Peg Sperlich

From: <u>Jerry and Diana Page</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Comments in favor of a retail transaction tax to replace property tax

**Date:** Tuesday, October 21, 2025 3:09:14 PM

Dear Attorney General Jackley,

I am writing in support of the retail transaction tax to replace property tax. I have attended a forum and I feel this is a good route to replace property tax money. My husband and I are both retired and on fixed incomes. We live in an older modest home on a lake and the values keep rising hence so does our property taxes. We're being forced to pay for unrealized gains.

We can't control what we're being assessed however we can control our retail spending. In a town where we shop a pillow tax was applied a decade ago to transactions at hotels and entertainment which I believe has brought significant resources to the town and no one complains that I've heard of. I feel the math has been worked and reworked by the authors over several years to get to this point.

I and my husband support this transaction tax.

Thank you,
Jerry and Diana Page
Brookings, SD

From: <u>laurie trygstad</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] comment on proposed property tax appeal

**Date:** Tuesday, October 21, 2025 7:49:38 PM

#### Hello,

I would like to comment on the proposal.

"repeal South Dakota's property tax system set forth in the state constitution and replace it with a tax on each retail transaction. For each retail transaction of \$15 or more, a flat tax of \$1.50 would be assessed. For each retail transaction less than \$15, a 10% tax would be assessed."

- 1. I like it- just need more details to be able to vote on it.
- 2. The flat tax should not be on basic grocery items and have that exemption built into it. It can be on pre made deli items
- 3. with the current repeal of property tax there needs to be a safeguard so it's not brought back and then people have a property tax AND this flat tax.
- 4. How will this tax get distributed to the community public schools that rely on current property tax
- 5. Will schools still be able to issue bonds that homeowners have to pay?
- 6. Will non profits have to pay this tax?
- 7. What about online sales? tax should be included on this also.
- 8. There can be an increased amount on entertainment items or a greater flat tax- such as hotel rooms, tourism etc
- 9. This hopefully will create less homelessness. It's hard for seniors to pay for a house and then the taxes increase more than what their mortgage was when they were able to work.

off subject but make weed legal and lets tax that also. Use it for teacher pay

Laurie Trygstad 5414 S Ledgestone Sioux Falls, SD 57108 From: Gwyneth Fastnacht

To: ATG Ballot Comments

Subject: [EXT] Property tax repeal

**Date:** Tuesday, October 21, 2025 9:06:39 PM

# **Draft Explanation Released For Proposed 2026 Initiated Constitutional Amendment to Repeal Property Taxes**

FOR IMMEDIATE RELEASE: Friday, October 17, 2025

Wouldn't this approach put unfair burden on lower income levels? They got less money but pay same taxes. They'd pay a larger percent if their income on taxes than people with high incomes. Correct?

Sent from my iPhone

From:

Janii White ATG Ballot Comments To:

Subject:

Tuesday, October 21, 2025 9:55:34 PM Date:

I feel this needs to be considered.. I am tired of our property taxes that are going through the roof..

From: <u>Trevor Krog</u>

To: <u>ATG Ballot Comments</u>
Subject: [EXT] Abolish property taxes

**Date:** Wednesday, October 22, 2025 8:13:25 AM

I fully support this measure and am confident that I speak on behalf of all of my family and neighbors and coworkers as well when I say, please get this passed. No one should have to carry the burden of paying for their property after they have already paid for their property. That is not what land ownership or private property rights mean. Thank you very much.

Trevor Krog 1718 Santee Trail Brookings, SD 57006

Sent from my iPhone

From: Brant Annette

To: ATG Ballot Comments

Subject: [EXT] Tax Bill question(s)

Date: Wednesday, October 22, 2025 9:16:27 AM

Sounds like a good plan on the surface.

I have a few questions......

How will this get implemented as a start off program?

What happens to those who are currently delinquent? (some may be in the midst of tax deed proceedings)

What happens to third party certificate holders?

Will it include special assessment for municipalities too?

How and when will the counties get their money?

How will the budgeting processes work for the individual counties?

Note: As a reminder, Administration Offices with the county will be relocating to 900 Concourse Drive, Rapid City, SD 57703 before the end of the year. Watch for details throughout the next several months by way of public service announcements updates. Our PO Box will still be current.

Thank you for your time.

Respectfully,

## Annette Brant Pennington County Treasurer

130 Kansas City Street Ste 250 Rapid City, SD 57701

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then delete it and any attachments.

From: <u>Kenny Konechne</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] ballot measure to replace property taxes **Date:** Wednesday, October 22, 2025 10:18:34 AM

I think this is the greatest idea I've ever seen. One who owns property should not have to pay rent on it every year and take a chance of losing it if they can pay their property taxes that keeps going up. This is a far better plan. Please get this out so we can get it on the ballot. Let the people speak,

Kenny Konechne 36596 254th st Kimball SD 57355 From: Shon Morris

To: <u>ATG Ballot Comments</u>
Subject: [EXT] Repeal Property Tax

Date: Wednesday, October 22, 2025 2:29:10 PM

#### To Whom It May Concern:

I am writing to express my support for a constitutional amendment to repeal the property tax in South Dakota. The concept of property rights is fundamental and is a moral issue as much as economic. The elimination of the property tax would be replaced with another funding source. More importantly, people could actually truly own their home and property without the government serving as a landlord via the collection of property taxes. It is not just that citizens of South Dakota must continue to pay the government (or any entity) to continue to enjoy property that has been lawfully purchased.

Thank you.

Shon Morris Volga, SD From: <u>Mike Mueller</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Draft for title and explanation of ICA repealing property taxes

**Date:** Friday, October 17, 2025 1:34:12 PM

Honorable Attorney General Marty Jackley,

Julie and I have thoroughly read your draft title and explanation that succinctly explains this Initiated Constitutional Amendment. We believe you have captured both the intent and spirit of this amendment for "We the People" of South Dakota for tremendous tax relief.

The affordability of buying a home and the benefit of keeping one's home and property now can be a reality without the threat of a tax lien - this is FREEDOM. Even renters should benefit since they pay property taxes through their rent.

This replacement revenue will provide full funding for the "property tax portion" of all political subdivisions as they are funded now.

Thank you.

Sincerely,

Mike Mueller and Julie Frye-Mueller

Sent with Proton Mail secure email.

From: jehayward@aol.com
To: ATG Ballot Comments
Subject: [EXT] Property tax relief

**Date:** Friday, October 17, 2025 4:30:23 PM

Thanks so much for this proposal. Hopefully it will soon be law.

Jim Hayward Pennington County Rapid Valley

Sent from the all new AOL app for iOS

From: Elizabeth Sommer

To: ATG Ballot Comments

Subject: [EXT] Property Taxes

**Date:** Friday, October 17, 2025 8:20:06 PM

Elizabeth Sommer 2245 Minnekahta Ave. Hot Springs, SD eli7ab3ths@outlook.com

October 17, 2025

The Honorable
Marty J. Jackley
Attorney General of South Dakota

Dear Attorney General Jackley,

I am writing to support the proposed Amendment to repeal real property tax and replace them with a "retail transaction" tax.

My husband and I are seniors and find the current system of collecting taxes burdensome. Earlier this year we applied for the property tax assessment freeze for the elderly, but were refused because our income was just a little over the annual income requirement. We would greatly appreciate the change in tax collecting.

Sincerely,

Elizabeth Sommer

From: <u>James Jacobson</u>
To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Potential ballot measure to replace property taxes with transaction tax

**Date:** Saturday, October 18, 2025 7:02:46 AM

### Good morning-

After reading the proposed AG explanation for the proposed ballot measure on replacing property taxes with a transaction tax, it's not clear to me what's the definition of a "retail transaction."

Is it limited to the purchases of goods, such as food, clothing, appliances, automobiles, etc. or does it include other commercial transactions subject to sales tax, such as professional services? Is there a definition of "retail transaction" somewhere in state statute, administrative law, or legal precedent, or will this be open to interpretation by the legislature or courts?

Best regards,

James Jacobson 1308 S Phillips Ave Sioux Falls, SD 57105 (605) 376-4098 From: Ken Griffith

To: <u>ATG Ballot Comments</u>

**Subject:** [EXT] Comment on retail transaction fee **Date:** Saturday, October 18, 2025 8:14:31 AM

Please allow the transaction fee to be put on the ballot. I feel this is a grand idea and fair method to replace property taxes. Thank you for doing this, And your time! Ken Griffith

1900 west 23 rd Ave, Mitchell SD, 57301

From: <u>Larry Armin</u>

To: <u>ATG Ballot Comments</u>
Subject: [EXT] My concerns

**Date:** Saturday, October 18, 2025 10:12:13 AM

I'm a senior citizen. My health forced me away from my (owned) home and in to an apartment. Property taxes are factored into my apartment's rent by the landlord.

If property taxes are eliminated, I doubt the landlord will reduce my rent accordingly. So, I'll be paying the landlord for expenses that no longer exist. This proposal should require landlords and similar to reduce rents. I'll also be paying the retail transaction costs, further burdening my fixed income.

This "retail transaction" tax sounds a lot like a "value-added tax" or VAT, similar to those of England.

Frankly, I believe this idea to be ridiculous.

Larry Armin 5100 S Graystone Avenue, Unit 406 Sioux Falls, SD (Lincoln county) From: Todd Ball

To: ATG Ballot Comments

Subject:[EXT] Property tax ballot proposalDate:Saturday, October 18, 2025 12:07:33 PM

This proposal is absolutely ridiculous, it clearly favors the wealthy and punishes the less well off there by greatly reducing their purchasing power. Someone that buys a \$10,000 wedding dress isn't going to be affected at all by another \$1.50 fee. A less well off person looking to buy their kids a doll for Christmas now has to cough up an extra \$1 on that \$10 toy. I myself am neither in the extremely poor bracket, nor the wealthy bracket, but I can see that the proposal is absolute garbage.

As a property owner I have no issue with Property Tax, but I do have issue with the valuation process. A true just and fair law on property tax would be to charge people what they paid period. If you refinance then you'd pay the taxes on the higher value between the original price and the refinanced price (since you are effectively selling the house to yourself). If a person is "gifted" a home such as back when Extreme Home Makeover was redoing houses, then at the time of completion the house would be evaluated to fair market value and taxes on that. In more layman's terms the valuation for property taxes should only change when ownership changes to fair market value or purchase price depending on how the home is acquired.

That is the proper way to handle property taxes. If someone thought their house was worth the purchase price when buying conventionally, then they'd have no valid argument to being taxed at that value.

We need to encourage people to be responsible, the ballot proposal affectively does the opposite and is just going to amplify a separate problem and be even worse in the long run.

As far as state revenue is concerned, the state can pretty much know ahead of time what their income will be when they have a set valuation so they can learn to be responsible as well in their spending, instead of the pointless and reckless wasting of funds they have become accustomed to.

Sincerely,

Todd Ball

Yahoo Mail: Search, Organize, Conquer

From: <u>Heather</u>

To: <u>ATG Ballot Comments</u>
Subject: [EXT] Article XI Amendment

**Date:** Saturday, October 18, 2025 8:27:21 PM

Dear Attorney General Jackley,

Thank you for this opportunity to end a violation of our U.S. Constitution (16th Amendment), regarding unconstitutional property taxes. People are being taxed out of their homes while also causing senior citizens who have owned their homes for decades to move out due to being taxed on unrealized gains. This is an excellent opportunity to, "Under God the People Rule." Allow the people of SD to choose if this is best for them! I appreciate your title and comment on the posted material.

God Bless,

Heather Baxter