

From: [Mike Mueller](#)
To: [ATG Ballot Comments](#)
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: [James Jacobson](#)
To: [ATG Ballot Comments](#)
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: [ATG Ballot Comments](#)
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: [Larry Armin](#)
To: [ATG Ballot Comments](#)
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 proposal
Date: 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: [Heather](#)
To: [ATG Ballot Comments](#)
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