

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: [Jeff West](#)
To: [ATG Ballot Comments](#)
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 Heidelberg](#)
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 Heidelberg
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 estimate 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 cities 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 own 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: [Loeschke, Gene](#)
To: [ATG Ballot Comments](#)
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@browncountv.sd.gov

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From: [jwhite407](#)
To: [ATG Ballot Comments](#)
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: [ATG Ballot Comments](#)
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 on 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: [ATG Ballot Comments](#)
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: [Leanne Olson](#)
To: [ATG Ballot Comments](#)
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: [ATG Ballot Comments](#)
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: [Jane Lukens](#)
To: [ATG Ballot Comments](#)
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: [Jerry and Diana Page](#)
To: [ATG Ballot Comments](#)
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: [laurie trygstad](#)
To: [ATG Ballot Comments](#)
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](#)
To: [ATG Ballot Comments](#)
Subject: [EXT]
Date: Tuesday, October 21, 2025 9:55:34 PM

I feel this needs to be considered.. I am tired of our property taxes that are going through the roof..

From: [Trevor Krog](#)
To: [ATG Ballot Comments](#)
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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From: [Kenny Konechne](#)
To: [ATG Ballot Comments](#)
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: [ATG Ballot Comments](#)
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