WHERAS, South Dakota Codified Law (SDCL) 10-22-30 requires the County Finance Officer to present a list of all distress warrants returned by the Sheriff uncollectible to the Board of County Commissioners. The board has examined such returns and, is satisfied with reports from Sheriff's and Finance Officer that the taxes described in any such warrant cannot be collected.

NOW THEREFORE, BE IT RESOLVED by the Brookings County Commissioners, at a regular meeting August 20, 2019 direct the County Finance Officer to put uncollectible mobile homes on the uncollectible list until it is determined either by the Board of County Commissioners or the County Finance Officer that such taxes have become or may have become collectable. There will be a complete listing of all uncollectible mobile homes and buildings on leased sites on file in the Brookings County Finance Office.

Adopted this 20th day of August 2019

Chairperson, Brookings County Board of County Commissioners

Attest:

BROOKINGS Vicki Buse COUNBrookings County Finance Officer

## 2017 pay 2018 Uncollectable Mobile Home Taxes

Name	Parcel	Address	Tax Amt	Reason	3
Lindsay Bossman	12999-00212-091-00	3650 Main Ave S	8.50	Uncollectable	Not Liveable
Robert Clark	12999-00010-005-00	3630 Main Ave S	62.92	Uncollectable	MH under Water
Lisa Miles	12999-00010-026-00	3901 Main Ave S	42.20	Uncollectable	MH under Water
David Grayson	12999-00010-006-00	3901 Main Ave S	66.26	Uncollectable	Not Liveable
David Grayson	12999-00212-02-00	3630 Main Ave S	64.56	Uncollectable	Not Liveable
David Grayson	16999-00216-002-00	3630 Main Ave S	14.68	Uncollectable	Not Liveable
Daniel Stoll	40999-00005-012-00	3250 Western Ave S	79.92	Uncollectable	Burned Down
Hilary Bullis	40995-00006-152-00	408 3rd Ave S	114.62	Uncollectable	Not Liveable
Ray Felton	40999-00009-081-00	300 Meday Ave S	60.16	Uncollectable	MH Gone

513.82	
TOTA	



## Brookings County Finance Office

Vicki Buseth, Finance Officer
520 3<sup>rd</sup> Street Suite 100 • Brookings, SD 57006
Phone: (605) 696-8250
vbuseth@brookingscountysd.gov

August 2, 2019

To: Brookings County Commission From: Vicki Buseth, Finance Officer

To follow are the returned distress warrants from the Sheriff's office for mobile homes that the Sheriff declared uncollectible due to being gone or having burned down or unliveable. This list is to be kept in the Finance Office and anytime that it is determined that these taxes could be collected we are able to put the taxes back on the tax rolls for collection. Since we have been doing the uncollectible list we have had one instance where we took a mobile home off this list and put back on the tax records and collected the taxes. If you have any questions please give me a call or stop in.

A resolution has to be approved by the Commission for this list to be created. The resolution is included.

Sincerely,

Vicki Buseth

**Brookings County Finance Officer**