

October 22, 2025 SDAAO Executive Board Email meeting

In Person Attendees: Amber Jensen (DOR), Kim Eichstad (Beadle County, Director), Carrie Stephenson (Hyde County, Director), Tammy Anderson (Kingsbury County, Director), Joshua Marbach (Minnehaha County, President), Thomas Pauli (Codington County, President Elect), Maggie Purintun (Kingsbury County, Secretary), Leah Vissia (Davison County, Director), Jill Hoovegeen (Campbell County, Director), Jacob Brehmer (Brookings County, Director), Russell Metz (Brown County, Deputy Director), DeAnna Burke (Brookings County, Registered Agent), Robin Carlson (DOR), and Tracey Millar (Spink County, Director).

Online Attendees: Jill Edson (Meade County, Vice President), Janiece Weber (Tripp/Todd Director), Daisy Johnson (Turner County, Director), Lennea Olson (Clay County, Director), Karla Goossen (Lincoln County, Director), Michelle Goeken (Yankton County, Director), Johnna Ramirez (Butte County, Assessor), and Rhea Crane (Meade County, Treasurer).

Meeting Called to Order at 12:35 PM

Secretary's Minutes

August 20, 2025 email meeting minutes were sent out by email prior to this meeting and printed copies of the minutes were available for review at the current meeting. Motion to approve previous meeting minutes by Russell Metz, 2nd by Jacob Brehmer, all voting aye, motion passed.

Treasurer's Report Checking \$196,088.14

Savings \$30,232.25

Motion to approve the Treasurer's Report by Thomas Pauli, 2nd by Maggie Purintun, all voting aye, motion passed.

Agenda

Leah Vissia asked to add discussion of annual meeting at Conference under "New Business" to the agenda. Motion to approve the agenda with the addition of Annual Meeting at Conference by Jill Hoogeveen, 2nd by Thomas Pauli, all voting aye, motion passed.

Executive Reports

There was discussion on mass emails coming from Geoff Bray. Josh Marbach would like to create an updated email contact list to help ensure that people are getting the messages that they need. There was discussion on having each county update all of their emails and other contacts. Department of Revenue is already working on something like this and will report back when they have more information.

DeAnna Burke, SDAAO Registered Agent, would like to clean up the Registered Agent's duties as listed in the Bylaws and would like to purge some old Registered Agent files. There was discussion on retention and what duties she would like clarified.

Motion was made to rescind the requirements of the Registered Agent to be a co-signer on checks over \$750.00 by Leah Vissia, 2nd by Thomas Pauli, all voting aye, motion passed.

Committee Reports

Education Committee

Carrie Stephenson spoke on behalf of the Education Committee and gave an update on what classes they are offering for 2026. IAAO 402 will be offered June 22-26 in Pierre, SD at the Ramkota.

Other classes for 2026 School that will be offered are Writing a Narrative, Grading & Conditioning, IAAO 102, and Basics.

Amber Jensen brought up the possibility of David Weist teaching a workshop on South Dakota laws and how they apply to the Equalization Office. The workshop would be taught in person in Pierre but would have the option to be viewed online. Amber was wondering if the association would be willing to cover any cost associated with the workshop?

There was general discussion on the classes being offered and the work shop being taught by David Weist.

A motion was made by Jacob Brehmer for the association to pay for the David Weist course cost up to \$2,000, 2nd by Russell Metz. More discussion continued on the topic after the initial motion was made. Voting commenced on the initial motion with all parties voting nay. Motion died.

Leah Vissia made a new motion for the Association to pay up to \$500 for the District sponsored Continuing Education opportunities and up to \$2,000 for Association sponsored Continuing Education and anything over either one of those limits needs Board Approval. Motion 2nd by Thomas Pauli, all voting aye, motion passed.

Discussion was had about the Education Committee's request for a Microsoft Teams account to help retain recordings and information and how to get that information to SDAAO members. Josh Marbach is going to email Brandy regarding what type of plan they are needing.

Audit Committee

Karla Goossen & Denise Weber spoke on behalf of the Audit Committee and presented their report for the 2022, 2023, and 2024 audits they performed.

In the audit process, it was found that the IRS filings did not match the book keeping records in some of the previous years. The 2023 and 2024 IRS filings match the book keeping records. These were reconciled when Rhea switched tax prep companies. It was discovered that the previous tax prep company was preparing documents based on estimated amounts instead of using actual amounts. It was also discovered that in 2016 no IRS filing was done. It is the recommendation of the Audit Committee to continue using the new tax preparation company and to reach out to a professional CPA for guidance on the missing 2016 IRS filing.

The Audit Committee commended Rhea for her impeccable record keeping and thanked her for doing such a great job.

Publications Committee

Jacob Brehmer spoke on behalf of the publications committee. He requested that members update their job openings, district officials listings, district photos, and their office photos- with names and titles.

Old Business

Jacob Brehmer confirmed that yes there is an SDAAO Dropbox account. It's the free version but there may be a need for more storage.

Thomas Pauli brought the retirement coins that had been purchased and showed them to everyone.

New Business

There was discussion on adopting some procedures and policies regarding the use of Association equipment at events like school and conference.

School refunds were discussed and there were no changes made to the previous verbiage regarding giving refunds.

Josh Marbach brought up the discussion on having Kara Endicott teach a workshop on Monday June 1, 2026 to kick off conference. Josh would like to have Kara teach either a 4 or 8 hour workshop and have SDAAO pay for the class. He is requesting possible topics for this Continuing Education opportunity at conference by December 1 so he can discuss with Kara.

Leah Vissia stated that in past years, during the General Meeting segment of SDAAO Conference, each committee would stand up and give a brief report on what they worked on throughout the year. She expressed that she would like that brought back to the General Meeting. There was discussion on making sure that it would be added to the itinerary for the next SDAAO Conference.

Motion to adjourn by Jacob Brehmer and 2nd by Thomas Pauli.

Meeting adjourned at 2:16 PM.