

EDUCATION - TAXATION – LEGISLATION

EDUCATION

1. EDUCATIONAL SYSTEM (revised'08)

WHEREAS: Local Control is a basic policy of the South Dakota Stockgrowers Association.

THEREFORE, BE IT RESOLVED: The State Legislature should take the responsibility for restoring basic education in elementary, secondary, and post-secondary state institutions.

BE IT FURTHER RESOLVED: Our legislature should conduct a systematic review with local school administrators, of the impact of state and federal mandates upon local school budgets and curriculum development.

BE IT FURTHER RESOLVED: All public-school expenditures should be SDSGA Education Policy 2023 financed by the lever of government by which they are mandated without affecting current funding.

BE IT FURTHER RESOLVED: The South Dakota Stockgrowers Association supports individual school autonomy and incentives to meet student needs.

BE IT FURTHER RESOLVED: The South Dakota Stockgrowers Association also supports power being restored to local elected officials.

BE IT FURTHER RESOLVED. That parents are ultimately responsible for the education and upbringing of their children and South Dakota Stockgrowers Association supports the parents' right to determine the method in which they nurture and educate their children.

2. ANIMAL RIGHTS ISSUE

WHEREAS: There is developing pressure proclaiming animal rights; and

WHEREAS: Drastic changes in existing humane, efficient livestock and poultry production systems would greatly increase production costs; and

WHEREAS: The dissemination of misleading animal rights organization material can be detrimental to an expanding South Dakota livestock economy; and

WHEREAS: The need for continued education is eminent in animal welfare; and

WHEREAS: The Ag Unity Group has established an Animal Welfare Committee to address the many areas of animal rights/welfare

THEREFORE, BE IT RESOLVED: The South Dakota Stockgrowers Association support and encourage the efforts of Ag Unity's Animal Welfare Committee to educate producers, educators, legislators, the media and the general public about the animal rights/welfare issue.

3. SPARSITY FACTOR LEGISLATION ('04)

WHEREAS: The method used to fund public education in South Dakota places an unfair burden on property owners; and

WHEREAS: Unfunded federal and state mandates, such as No Child Left Behind, force local school districts to fund these types of programs, often to the detriment of basic educational programs; and

WHEREAS: Declining enrollments in many school districts impacts the amount of state aid to education these districts receive; and

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WHEREAS: School districts which do not receive federal impact aid or title funds are having a difficult time funding education for our young people; and

WHEREAS: The limits the state has imposed on how much money a school district can have in its reserve fund, and the resulting fines imposed for having over 20% in reserve, punishes school districts which are trying to manage their money wisely; and

WHEREAS: The so-called Sparsity Factor would help some of our most rural and hard pressed school districts maintain a sound educational system for our children.

THEREFORE, BE IT RESOLVED: The South Dakota Stockgrowers Association urges the South Dakota State Legislature and the Governor to enact Sparsity Factor Legislation.

BE IT FURTHER RESOLVED: The South Dakota Stockgrowers Association urges the South Dakota State Legislature and the Governor to remove or raise the limits on fund reserves that a school district can maintain.

TAXATION

1. AGRICULTURAL LAND VALUATION (Revised '06)

WHEREAS: Agricultural land is currently valued for tax purposes by market value; and
WHEREAS: Market value is influenced by non-ag factors in many areas of the state; and
WHEREAS: In certain areas of the state agricultural valuation have allowed property taxes to reach confiscatory levels; and

WHEREAS: We adamantly believe in the right of individuals to own property, whether ag or non- ag.

THEREFORE BE IT RESOLVED: The South Dakota Stockgrowers Association is in support of an income approach for the valuation of agricultural land based on agriculture productivity.

BE IT FURTHER RESOLVED: The South Dakota Stockgrowers Association favors a method that will achieve true equalization for the valuation of agricultural property.

2. COUNTY DIRECTOR OF EQUALIZATION ('95)

WHEREAS: The County Directors of Equalization are hired by the Board of County Commissioners; and

WHEREAS: They do not have a direct responsibility to the voting public.

THEREFORE BE IT RESOLVED: The South Dakota Stockgrowers Association respectfully requests the South Dakota Legislature to pass a law which would make the County Director of Equalization an elective office.

3. LIVESTOCK SERVICES SALES TAX ('96)

WHEREAS: The livestock industry is the economic foundation of the state's economy; and

WHEREAS: A strong livestock economy generates new wealth and economic vitality; and

WHEREAS: The livestock industry provides major support to government functions in South Dakota not only through ordinary business activity, but also through property taxes on land and buildings.

THEREFORE, BE IT RESOLVED: The South Dakota Stockgrowers Association opposes sales tax on livestock and livestock services (trucking, bull semen, vet services, etc.).

4. LIQUOR TAX INCREASE FOR COUNTY GOVERNMENT

WHEREAS: County Government must, by law, provide law enforcement, jails, courts, prosecution, and defense, detoxification, welfare, and other related services; and

WHEREAS: Up to 80 percent of the need for some of these services is generated by alcohol abuse; and

WHEREAS: The liquor impact on these social services can cost up to and exceed 15 percent of a total county budget; and

WHEREAS: County governments must rely on property taxes to pay for these services.

THEREFORE, BE IT RESOLVED: The South Dakota Stockgrowers Association does not believe it is appropriate that property taxes pay for the problem generated by liquor and support an addition to and a redistribution of the present liquor tax to apply liquor costs at county government.

5. TAX REFORM (Revised '02)

WHEREAS: Property taxes on real estate are no longer tied with the ability to pay.

THEREFORE, BE IT RESOLVED: The South Dakota Stockgrowers Association recommends the legislature reduce or eliminate the dependence of schools on property tax by using an alternative funding source.

6. INHERITANCE AND DEATH TAXES (revised'08)

WHEREAS: The state of South Dakota has repealed the state inheritance tax; and

WHEREAS: Estate taxes cause undue financial burdens on ranchers and farmers and may force the sale of the family ranch or farm at the time of death in order to pay the estate taxes owed, preventing the next generation from ranching or farming.

THEREFORE BE IT RESOLVED: The South Dakota Stockgrowers Association supports the permanent repeal of the Federal Estate Tax or the "death tax" with a stepped up basis for farm and ranch heirs.

BE IT FURTHER RESOLVED: The South Dakota Stockgrowers Association opposes the reintroduction of a state inheritance tax.

7. TAX SALE CERTIFICATES ('06)

BE IT RESOLVED: The South Dakota Stockgrowers Association recommends that the sale of tax sale certificates by the counties to private individuals be allowed.

8. AGRICULTURAL LAND TAXATION ('12)

WHEREAS: We adamantly believe in the right of individuals to own property, whether ag or non-ag.

WHEREAS: We support an income approach for the valuation of agricultural land based on agriculture productivity.

WHEREAS: We believe the individual landowner is the best qualified to judge the highest and best use of agricultural land.

THEREFORE, BE IT RESOLVED: The South Dakota Stockgrowers Association supports a productivity-based property tax system for agricultural land.

BE IT FURTHER RESOLVED: The South Dakota Stockgrowers Association favors a method that will achieve true equalization for the valuation of agricultural property.

BE IT FURTHER RESOLVED: The South Dakota Stockgrowers Association favors determination of crop or non-crop use of agricultural land based on land's actual use.

9. DEFINITIONS FOR AG LAND CLASSIFICATION ('13)

WHEREAS: SDCL 10-6-31.3 establishing the criteria to be met to qualify open space land as agriculture land is vague in its definition of “33 1/3% gross family income” and “contiguous ownership”, and

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WHEREAS: SDCL 10-6-631.3 allows the county assessor to pierce the gross income of all owners of a parcel of land without regard to the actual use of the land as a limiting criterion for ag status, and

WHEREAS: SDCL 10-6-31.3 excludes land from being classified as ag that does not meet certain size requirements as set by the county commissioners without consideration being made for land lost to State owned right of ways or isolated parcels, and

WHEREAS: interpretations of SDCL 10-6-31.3 leads to similar property in neighboring counties to be valued as ag or non-ag, and

WHEREAS: property classification change creates hardship for those engaging in agricultural production, now

THEREFORE, BE IT RESOLVED: the South Dakota Stockgrowers Association supports changes that use the USDA’s definition of a farm or a similar fixed “dollars earned” requirement to show intent of earning an income from ag land rather than the 33 1/3% income requirement, and

BE IT FURTHER RESOLVED: the South Dakota Stockgrowers Association supports language that amends the “contiguous ownership” language in current law to recognize all properties regardless of size and used for agriculture purposes to be taxed as ag.

LEGISLATION

1. REPEAL OF THE SOUTH DAKOTA GAG LAW ON STATE AGENCIES ('01)

WHEREAS: In 1995 and 1996 The South Dakota Legislature passed South Dakota Law 1-27-27 through 1-27-32 (commonly known as the "gag law"), which says that any state agency which is authorized by law to investigate, examine, or audit the papers books, records, financial condition or other information held by or concerning a private entity may not disclose that it is conducting such an investigation, examination or audit; and

WHEREAS: Violation of this law is classified as a felony offense; and

WHEREAS: South Dakota is the only state in the nation to have a gag law; and

WHEREAS: This law had to be amended in 1997 because it made it illegal for environmental inspectors to comply with federal law which requires full public disclosure of companies that pollute the environment; and

WHEREAS: This law has since been used to block citizens from knowing if specific enforcement measures are being taken by state agencies; and

WHEREAS: It has been recognized by the *Argus Leader* and others that this law creates a situation in which "any state official may be perceived as being handcuffed by the law while using it to assure that the interests of the rich and powerful are not held to the same standard as average individuals, or the cloak of secrecy could be used to hide the fact that the state doesn't care to address a ticklish issue"; and

WHEREAS: The public has a right to know whether state agencies are enforcing the law; and

WHEREAS: There are other state and federal laws to protect the rights of individuals currently under investigation.

THEREFORE BE IT RESOLVED: The South Dakota Stockgrowers Association calls for the repeal of South Dakota Codified Law 1-27-27 through 1-27-32 (commonly known as the "gag law")

2. TO RESTORE AMERICA'S SOVEREIGNTY ('02)

WHEREAS: American sovereignty is increasingly subjected to a take-over by a never-ending supply of United Nations treaties and conventions: The Wildlands Project and Grizzly Bear Recovery Plan, the UN and US Biosphere Program, the International Union for Conservation of Nature and

Natural Resources, the Commission on Global Governance, to name a few; and

WHEREAS: Our Federal Government has limited its rights of sovereignty over many of America's revered heritage sites which have then become world heritage sites under the UN; and

WHEREAS: The United Nations is striving to gain control over all of America's land, to tax many areas of commerce, to control all natural resources, environmental and election laws, to outlaw guns, to educate and control our children and decide how many you can have; and

WHEREAS: American armed forces are fighting wars or standing guard in over 70 nations all under the control and command of the UN and our troops have been "granted" a period of only 12 months of exemption until the United Nations Criminal Court should begin prosecuting them from charges, and under judges, from terrorist-dominated countries; and

WHEREAS: America's constitution states that no law or treaty can properly be made unless it is "in pursuance thereof" and "under the authority of the constitution," and which has been supported by five

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supreme court rulings that treaties cannot authorize what the constitution forbids, as well as statements of the founding fathers, such as George Mason: "The power which can make treaties...cannot dismember the empire."

THEREFORE, BE IT RESOLVED: The South Dakota Stockgrowers respectfully but firmly requests all members of the South Dakota Congressional Delegation, and all candidates seeking such office, to diligently work to cut off any and all United States financial support for the United Nations and to support House Bill 1146, the American Sovereignty Restoration Act, to get America out of the United Nations

3. LEGISLATIVE OVERSIGHT OF GUBERNATORIAL APPOINTMENTS ('09)

WHEREAS: The primary conceptual building block of our government is the separation of powers, those being legislative, executive, and judicial and

WHEREAS: The protection of private property, individual rights, and liberty lie in a balance of power among the three governmental branches, and

WHEREAS: The legislature has passed laws creating executive regulatory boards and commissions without concurrent legislative influence over appointments to those boards and commissions, and

WHEREAS: The proliferation and increase in power of executive branch boards and commissions have resulted in rulemaking and policy formation with the power of law but without legislative oversight

THEREFORE BE IT RESOLVED: That the South Dakota Stockgrowers Association request the legislature to enact a law requiring legislative approval of all executive board and commission appointments, and

BE IT FURTHER RESOLVED: That the legislature take the following format: The four legislators consisting of the Senate and House minority and majority leader's select a committee of five legislators other than themselves to review and approve or disapprove by majority vote, all gubernatorial appointments to boards and commissions.