



SOUTH DAKOTA DEPARTMENT OF REVENUE
445 East Capitol Avenue • Pierre, SD 57501
(605) 773-3311 • dor.sd.gov

January 5, 2023

DOUG DEBOER
HAND County Auditor
415 W 1ST AVE
MILLER, SD 57362-1308

Dear DOUG:

The 2023 Annual Budget for HAND County has been received by this office.

The budget has been reviewed and has been found to be in compliance with budget, levy and property tax limitation statutes.

You have the approval of this office for the 2023 Annual Budget for HAND County.

Sincerely,

A handwritten signature in black ink that reads 'Melissa Flottmeyer'. The signature is written in a cursive style with a large initial 'M'.

Melissa Flottmeyer
PROPERTY TAX SPECIALIST