

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

555D0500

HOUSE ENGROSSED NO. **HB1074** - 1/26/00

Introduced by: Representatives Young, Chicoine, and Diedrich (Larry) and Senators Dunn (Jim) and Reedy

1 FOR AN ACT ENTITLED, An Act to revise municipal special assessment provisions.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 9-47-19 be amended to read as follows:

4 9-47-19. The governing body of ~~every~~ each municipality at the time of making its annual tax
5 levy for other purposes may levy a special assessment for the purpose of maintaining its system
6 of waterworks. ~~Such~~ The special assessment shall be apportioned as provided in this chapter for
7 the assessment of the cost of constructing such waterworks; and ~~be~~ certified to the county
8 auditor and collected as municipal taxes for general purposes.

9 ~~Such~~ No special assessment ~~shall in no year~~ may exceed the sum of ~~four cents~~ one dollar per
10 front foot against any lot or parcel of abutting property and ~~shall be~~ the special assessment is
11 subject to review and equalization the same as assessments for general purposes.

12 Funds derived from ~~such~~ a special assessment shall be used only for the purpose for which
13 it is levied.

14 Section 2. That § 9-48-23 be amended to read as follows:

15 9-48-23. The governing body prior to the assessment of real property pursuant to § 9-48-22
16 may, by resolution, designate the lots against which ~~said~~ the assessment is to be levied; and the

1 amount of the assessment against each lot ~~for such purposes and~~. The resolution shall direct the
2 director of equalization to add ~~such~~ the assessment to the general assessment against ~~said~~ the
3 property and ~~to~~ certify ~~said~~ the assessment together with the regular assessment to the county
4 auditor to be collected as municipal taxes for general purposes, ~~which~~. The assessment ~~shall be~~
5 is subject to review and equalization the same as assessments or taxes for general purposes. Such
6 No assessment ~~shall in no year~~ may exceed the sum of ~~four cents~~ one dollar per front foot against
7 any lot or parcel of abutting property.

8 Section 3. That § 9-38-53 be amended to read as follows:

9 9-38-53. The governing body, upon recommendation of the board, may at the time of making
10 its annual tax levy for other purposes levy for the purpose of maintaining, repairing, planting, and
11 otherwise improving and caring for the parks, parkways, boulevards, and other public grounds
12 and thoroughfares under the control of the board a special front foot assessment not to exceed
13 ~~ten cents~~ one dollar per front foot upon the lots fronting and abutting thereon. The governing
14 body, upon the recommendation of the board and with the consent of seventy-five percent of the
15 owners of property fronting and abutting a boulevard, may at the time of making its annual tax
16 levy for other purposes levy for the purpose of maintaining, repairing, planting, and otherwise
17 improving and caring for any boulevard under the control of the board ~~a~~. No special front foot
18 assessment ~~not to~~ may exceed ~~eighty-five cents~~ one dollar per front foot upon the lots fronting
19 and abutting the boulevard. Any assessment shall be apportioned as the assessment for
20 maintaining service sewers and shall be certified to the county auditor and shall be collected as
21 municipal taxes for general purposes.

22 Section 4. That § 9-45-38 be amended to read as follows:

23 9-45-38. The governing body prior to the assessment of real property within the municipality
24 for the next fiscal year, may levy, annually, for the purpose of maintaining or repairing street
25 surfacing or pavement a special front foot assessment not exceeding ~~forty cents~~ one dollar per

1 front foot upon the lots fronting and abutting the street. The assessment shall be apportioned on
2 a front foot basis ~~and levied in the following manner:~~

3 The governing body prior to the assessment of real property may, by resolution, designate
4 the lot or portion of lots against which the assessment is to be levied and the amount of the
5 assessment against each lot or ~~portions thereof for such purposes;~~ portion of lots. The resolution
6 shall direct the director of equalization to add the assessment to the general assessment against
7 the property; and certify the assessment together with the regular assessment to the county
8 auditor to be collected as municipal taxes for general purposes. The assessment is subject to
9 review and equalization the same as assessments or taxes for general purposes. Front foot, for
10 the purposes of this section, means the actual front of the premises as established by the buildings
11 thereon, record title, and use of the property regardless of the original plat.

1 **BILL HISTORY**

2 1/15/00 First read in House and referred to Local Government. H.J. 54

3 1/20/00 Scheduled for Committee hearing on this date.

4 1/20/00 Local Government Do Pass Amended, Passed, AYES 10, NAYS 2. H.J. 172

5 1/25/00 Motion to Amend, Passed. H.J. 227

6 1/25/00 House of Representatives Do Pass Amended, Passed, AYES 53, NAYS 17. H.J. 228