

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

933D0399

## SENATE TAXATION COMMITTEE ENGROSSED NO. **HB1139** - 2/17/00

Introduced by: Representatives Cutler, Apa, Garnos, Koskan, Napoli, Smidt, and Waltman and  
Senators Paisley, Daugaard, and Olson

1 FOR AN ACT ENTITLED, An Act to revise the property tax levies for the general fund of a  
2 school district.

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

4 Section 1. That § 10-12-42 be amended to read as follows:

5 10-12-42. For taxes payable in ~~2000~~ 2001 and each year thereafter, the levy for the general  
6 fund of a school district shall be as follows:

7 (1) The maximum tax levy shall be sixteen dollars ~~and fifteen cents~~ per thousand dollars  
8 of taxable valuation subject to the limitations on agricultural property as provided in  
9 subdivision (2) of this section, owner-occupied property as provided for in subdivision  
10 (3) of this section, and nonagricultural acreage property as provided for in subdivision  
11 (4) of this section;

12 (2) The maximum tax levy on agricultural property for such school district shall be four  
13 dollars and ~~seventy~~ fifty-five cents per thousand dollars of taxable valuation. If the  
14 district's levies are less than the maximum levies as stated in ~~chapter 10-13~~ this  
15 section, the levies shall maintain the same proportion to each other as represented in  
16 the mathematical relationship at the maximum levies;

1 (3) The maximum tax levy for an owner-occupied single-family dwelling as defined in  
2 § 10-13-40, for such school district may not exceed seven dollars and ~~fifty-six~~ forty-  
3 one cents per thousand dollars of taxable valuation. If the district's levies are less than  
4 the maximum levies as stated in ~~chapter 10-13~~ this section, the levies shall maintain  
5 the same proportion to each other as represented in the mathematical relationship at  
6 the maximum levies;

7 (4) The maximum tax levy on nonagricultural acreage property as defined in  
8 § 10-6-33.14, for such school district shall be five dollars and ~~seventy~~ fifty-five cents  
9 per thousand dollars of taxable valuation. If the district's levies are less than the  
10 maximum levies as stated in ~~chapter 10-13~~ this section, the levies shall maintain the  
11 same proportion to each other as represented in the mathematical relationship at the  
12 maximum levies.

13 All levies in this section shall be imposed on valuations where the median level of assessment  
14 represents eighty-five percent of market value as determined by the Department of Revenue.  
15 These valuations shall be used for all school funding purposes. If the district has imposed an  
16 excess levy pursuant to § 10-12-43, the levies shall maintain the same proportion to each other  
17 as represented in the mathematical relationship at the maximum levies in this section. The school  
18 district may elect to tax at less than the maximum amounts set forth in this section.

1 **BILL HISTORY**

2 1/18/00 First read in House and referred to Taxation. H.J. 119

3 1/25/00 Scheduled for Committee hearing on this date.

4 2/1/00 Scheduled for Committee hearing on this date.

5 2/3/00 Scheduled for Committee hearing on this date.

6 2/8/00 Scheduled for Committee hearing on this date.

7 2/8/00 Taxation Do Pass, Passed, AYES 8, NAYS 0. H.J. 499

8 2/9/00 House of Representatives Do Pass, Passed, AYES 66, NAYS 0. H.J. 547

9 2/10/00 First read in Senate and referred to Taxation. S.J. 426

10 2/16/00 Scheduled for Committee hearing on this date.

11 2/16/00 Taxation Do Pass Amended, Passed, AYES 8, NAYS 0. S.J. 522

12 2/16/00 Taxation Place on Consent Calendar.