

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

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## HOUSE BILL NO. 1178

Introduced by: Representatives Napoli, Apa, Cutler, Diedrich (Larry), Diedrich (Elmer), Duenwald, Eccarius, Jaspers, Juhnke, Koskan, McNenny, Monroe, Peterson, Smidt, Sutton (Daniel), Sutton (Duane), Waltman, and Wudel and Senators Rounds, Benson, Brosz, Dennert, Drake, Flowers, Ham, Madden, Moore, Shoener, Symens, Valandra, and Vitter

1 FOR AN ACT ENTITLED, An Act to permit counties or municipalities to impose a special  
2 assessment for services that are provided to certain exempt property.

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

4 Section 1. Any county that provides services to exempt property may assess a special  
5 assessment for such services against the exempt property if the property is exempt pursuant to  
6 § 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-10, or 10-4-14. A county may impose a special assessment  
7 on the exempt property for an amount not to exceed the property tax levied on taxable property  
8 of a similar value. The special assessment shall be a fee for services provided and may not exceed  
9 the value of the services provided to the property.

10 Section 2. If a governing body of a municipality enters into a joint powers agreement with  
11 the board of county commissioners for the purpose of assessing certain exempt property, a  
12 municipality may assess a special assessment against such exempt property. The property shall  
13 be exempt pursuant to § 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-10, or 10-4-14. A municipality may  
14 request the county to impose a special assessment on the exempt property for an amount not to  
15 exceed the property tax levied on taxable property of a similar value. The county shall retain ten

1 percent of the special assessment for administrative purposes. The special assessment shall be  
2 a fee for services provided and may not exceed the value of the services provided to the  
3 property.

4 Section 3. Any special assessment imposed by a county or municipality pursuant to this Act  
5 shall be administered and collected pursuant to chapter 9-43.

6 Section 4. If a special assessment is made pursuant to this Act, the governing body shall  
7 reduce its property tax levy request by an amount that represents fifty percent of the special  
8 assessment.

9 Section 5. All real property exempt from taxation pursuant to § 10-4-9.1, 10-4-9.2, 10-4-9.3,  
10 10-4-10, or 10-4-14 shall be specially assessed based primarily on the square footage of the  
11 structure and the square footage of the land.