

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

339I0181

SENATE ENGROSSED NO. **HB 1065** - 02/13/2003

Introduced by: Representatives Lintz and Pederson (Gordon) and Senator Vitter

1 FOR AN ACT ENTITLED, An Act to revise the formula for determining the weighted average
2 tax levy for receiving school districts and to remove an incorrect reference to the maximum
3 general fund levy.

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

5 Section 1. That § 13-11-10 be amended to read as follows:

6 13-11-10. In implementing the terms of § 13-11-9, a separate weighted average tax levy of
7 the receiving districts shall be calculated for agricultural property, nonagricultural acreage
8 property, owner-occupied single-family dwelling property, and for nonagricultural property for
9 each sending school district as follows:

- 10 (1) The levy per thousand dollars of taxable valuation for agricultural property for each
11 receiving school district shall be multiplied by the number of children from the sending
12 school district to whom the receiving school district is providing educational services;
- 13 (2) Add together the products from subdivision (1) for each receiving school district;
- 14 (3) Divide the sum from subdivision (2) by the total number of students that the
15 contracting school district is sending to the receiving school districts pursuant to
16 § 13-15-1.3. The quotient is the weighted average tax levy per one thousand dollars



1 of taxable valuation for agricultural property;

2 (4) The weighted average tax levy per thousand dollars of taxable valuation for
3 nonagricultural acreage, owner-occupied single-family dwellings, and nonagricultural
4 land property shall be obtained by ~~adjusting the quotient in subdivision (3) in~~
5 ~~accordance with the provisions of § 10-12-31~~ repeating the procedure outlined in
6 subdivisions (1) to (3), inclusive, for each class of property; and

7 (5) The sum of the levies assessed for all funds in the sending district shall be equal to or
8 greater than the sum of all levies for all funds in the receiving district.

9 The above calculations do not include students receiving educational services from an
10 out-of-state school district nor the tax levy of any out-of-state school district.

11 Section 2. That § 13-16-3 be amended to read as follows:

12 13-16-3. The general fund of the school district is a fund provided by law to meet all the
13 operational costs of the school district, excluding capital outlay fund and special education fund
14 expenditures pursuant to § 13-13-37, and to redeem all outstanding warrants against the general
15 fund. ~~The tax levy for the general fund shall be limited as provided in §§ 10-12-30 and 10-12-31.~~