

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

753J0022

HOUSE BILL NO. 1192

Introduced by: Representatives Lintz, Rave, Rhoden, and Sebert and Senators Vitter,
Greenfield, Kleven, McCracken, and Napoli

1 FOR AN ACT ENTITLED, An Act to revise the total amount of revenue payable to rural fire
2 protection districts from taxes on real property.

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

4 Section 1. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Any rural fire protection district may decrease the total amount of revenue payable from
7 taxes on real property below the maximum limit allowed by § 10-13-35 in any year. The
8 decrease may not affect the amount of revenue payable that may be raised in accordance with
9 sections 2 and 3 of this Act.

10 Section 2. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 For taxes payable in the year 2005 and each year thereafter, the county auditor shall calculate
13 what the maximum amount of revenue payable the rural fire district may request based on
14 growth and the index factor pursuant to § 10-13-35. The calculation shall also show any
15 accumulative percent of the index factor not used by the rural fire district and decrease in



1 amount of revenue payable from property taxes requested by the rural fire district. This
2 calculation shall exclude the levy pursuant to § 10-13-36.

3 Section 3. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as
4 follows:

5 The rural fire district may increase the total amount of revenue payable from taxes on real
6 property in any year up to the maximum amount calculated in accordance with section 2 of this
7 Act utilizing any unused index factor or reduced amount of revenue payable from property taxes
8 for the prior three years. However, such an amount may not exceed the prior three year index
9 factor total or ten percent, whichever is less.