

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

159J0065

HOUSE ENGROSSED NO. **HB 1005** - 01/27/2004

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Hargens, Christensen, Davis, Hackl, Hanson, Hundstad, Koistinen, McCoy, Weems, and Wick and Senators Symens, Albers, Dempster, Kleven, and Knudson at the request of the Interim Committee on Property Tax Exemptions

1 FOR AN ACT ENTITLED, An Act to require counties to determine the unreserved,
2 undesignated general fund balance at certain times of the fiscal year and to publish and
3 report this information.

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

5 Section 1. That § 7-21-18.1 be amended to read as follows:

6 7-21-18.1. The total ~~unobligated~~ unreserved, undesignated fund balance of ~~all funds~~ the
7 general fund may not exceed forty percent of the total amount of all general fund appropriations
8 contained in the budget for the next fiscal year. The total unreserved, undesignated fund balance
9 of the general fund of the county as of March thirty-first and September thirtieth shall be
10 published in the minutes of the proceedings of the board of county commissioners and reported
11 to the Department of Legislative Audit. The report shall be on forms prescribed by the
12 Department of Legislative Audit.



State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

455J0382

HOUSE JUDICIARY COMMITTEE ENGROSSED NO.

HB 1055 - 01/21/2004

Introduced by: The Committee on Judiciary at the request of the Office of the Attorney
General

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the offense of witness
2 tampering.

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

4 Section 1. That § 22-11-19 be amended to read as follows:

5 22-11-19. A person who injures or threatens to injure any person or property, or with intent
6 to influence a witness, offers, confers, or agrees to confer any benefit on a witness or
7 prospective witness in an official proceeding to induce the witness to:

8 (1) Testify falsely;

9 (2) Withhold any testimony, information, document, or thing;

10 (3) Elude legal process summoning ~~him~~ the witness to testify or supply evidence; or

11 (4) Absent himself or herself from an official proceeding to which ~~he~~ the witness has
12 been legally summoned;

13 is guilty of tampering with a witness. Tampering with a witness is a Class 4 felony.

14 Section 2. That chapter 22-11 be amended by adding thereto a NEW SECTION to read as
15 follows:



1 A person who injures or threatens to injure any person or property in retaliation for that
2 person testifying in an official proceeding, or for cooperating with law enforcement, government
3 officials, investigators or prosecutors, is guilty of tampering with a witness. Tampering with a
4 witness is a Class 4 felony.

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

463J0533

SENATE JUDICIARY COMMITTEE ENGROSSED NO.

SB 77 - 01/30/2004

Introduced by: Senators Schoenbeck, Abdallah, Albers, Dempster, and McCracken and
Representatives LaRue, Craddock, Cutler, Gillespie, Hennies, Kraus, and
Madsen

1 FOR AN ACT ENTITLED, An Act to provide that certain third and subsequent violations of
2 stalking protection orders are felony offenses.

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

4 Section 1. That § 22-19A-16 be amended to read as follows:

5 22-19A-16. If a temporary protection order or a protection order is granted pursuant to
6 §§ 22-19A-8 to 22-19A-16, inclusive, and the respondent or person to be restrained knows of
7 the order, violation of the order is a Class 1 misdemeanor. If any violation of this section
8 constitutes an assault pursuant to § 22-18-1.1, the violation is a Class 6 felony. If a respondent
9 or person to be restrained has been convicted of, or entered a plea of guilty to, two or more
10 violations of this section within five years of committing the current offense, the respondent or
11 person to be restrained is guilty of a Class 6 felony for any third or subsequent offense. Any
12 proceeding under §§ 22-19A-8 to 22-19A-16, inclusive, is in addition to other civil or criminal
13 remedies.



State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

663J0336

SENATE TAXATION COMMITTEE ENGROSSED NO. **SB 86** - 01/30/2004

Introduced by: Senators Symens, Dempster, Ham-Burr, Koskan, and Moore and
Representatives Hanson, Pederson (Gordon), Sebert, and Sigdestad

1 FOR AN ACT ENTITLED, An Act to revise the requirements for determining whether
2 dwellings are eligible to be classified as owner-occupied single-family dwellings and to
3 repeal certain outdated provisions concerning the property tax relief program.

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

5 Section 1. That § 10-13-40 be amended to read as follows:

6 10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of
7 each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county
8 director of equalization stating such person is the owner and occupant of the dwelling as of the
9 assessment date pursuant to § 10-6-2 and that the dwelling is the owner's principal residence.
10 If the owner occupies two or more dwellings during an assessment year, the owner shall provide
11 the location of any other dwelling that the owner occupies when submitting the certificate. If any
12 dwelling that owner occupies during an assessment year is in another state or country, the owner
13 may submit a driver license as prima facie evidence that the dwelling located in South Dakota
14 may be the owner's principal residence. The director of equalization may request additional
15 documentation from the owner when making the determination of eligibility. Any person may



1 submit information to the director of equalization that contests whether a dwelling is eligible
2 to be classified as an owner-occupied single-family dwelling. The director of equalization shall
3 review such information and make a determination of eligibility. The owner shall state on the
4 certificate the portion of the dwelling so occupied by the owner if it is less than fifty percent of
5 the dwelling or if the dwelling is a duplex, triplex, or fourplex. The owner-occupant shall submit
6 the certificate by March fifteenth. The owner of each manufactured or mobile home as defined
7 in § 32-3-1, shall submit a certificate to the county director of equalization stating such person
8 is the owner and occupant of the dwelling as of the assessment date. The owner-occupant of
9 each manufactured or mobile home shall submit the certificate during the time of registration
10 pursuant to §§ 10-9-3 to 10-9-4, inclusive. If the owner-occupant of a manufactured or mobile
11 home fails to submit the certificate by the date or time frame required pursuant to §§ 10-9-3 to
12 10-9-4, inclusive, it does not affect the eligibility of the property to be classified as an
13 owner-occupied dwelling. The owner-occupant shall sign the certificate under penalty of
14 perjury. If the director of equalization classifies the property, mobile home, or manufactured
15 home as owner-occupied single-family dwelling, it shall retain the classification until such time
16 as the property ownership is transferred or the property has a change in use. The new
17 owner-occupant of transferred property which is already classified as owner-occupied may meet
18 the requirements of this section by completing and filing the certificate of value required
19 pursuant to § 7-9-7 at the time of the transfer of the property. If the legal description of property
20 is changed or amended and the owner continues to reside in the dwelling that is classified as a
21 owner-occupied single-family dwelling, the owner shall retain the owner-occupied single-family
22 dwelling classification. The Department of Revenue and Regulation shall prescribe the form of
23 the certificate and the certificate of value required pursuant to § 7-9-7. Appeals regarding the
24 owner-occupied classification shall be made directly to the county board of equalization

1 pursuant to § 10-11-23.

2 Section 2. That § 10-13-40.1 be repealed.

3 ~~—10-13-40.1. Any person who physically delivered a certificate before August 1, 1995, to the~~
4 ~~county director of equalization or other county office located within the county courthouse~~
5 ~~stating such person was the owner and occupant of the dwelling as of July first of that year, and~~
6 ~~if such application was subsequently lost at the courthouse, the person may submit an affidavit~~
7 ~~under oath identifying the person who physically delivered the certificate and the specific~~
8 ~~location of delivery as well as the individual who received the certificate, either by name or~~
9 ~~physical description, and further affirming the following:~~

10 ~~—(1)—That a certificate was physically delivered to the county director of equalization or~~
11 ~~other county officer located within the county courthouse before August 1, 1995;~~

12 ~~—(2)—That the certificate was subsequently lost at the courthouse; and~~

13 ~~—(3)—That the person meets the requirements defined in § 10-13-40.~~

14 ~~—The owner-occupant shall submit the affidavit before April 1, 1996. Each owner-occupied~~
15 ~~dwelling shall be reviewed and classified for the purpose of taxation in the same manner as the~~
16 ~~certifications for owner-occupied dwellings submitted before August first to be eligible for the~~
17 ~~property tax credit to be received in calendar year 1996. Any person who makes a false~~
18 ~~statement in the affidavit is guilty of perjury and subject to a felony conviction pursuant to~~
19 ~~§ 22-29-5.~~

20 Section 3. That § 10-13-40.2 be repealed.

21 ~~—10-13-40.2. The county auditor shall submit a list to the Department of Revenue and~~
22 ~~Regulation of the owner-occupied dwellings that are classified pursuant to § 10-13-40.1 to be~~
23 ~~eligible for the property tax credit. The Department of Revenue and Regulation shall refund the~~
24 ~~property tax credit to the owner-occupant after November 1, 1996, upon confirmation from the~~

1 ~~county auditor or county treasurer that the owner-occupant has paid the property taxes in full~~
2 ~~for the dwelling.~~

3 Section 4. That § 10-13-41 be repealed.

4 ~~— 10-13-41. An owner of agricultural property shall receive a twenty percent credit toward the~~
5 ~~property taxes payable in 1996, excluding special assessments payable in 1996. For the purposes~~
6 ~~of this section, agricultural property includes agricultural structures located on agricultural land.~~

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

565J0625

SENATE JUDICIARY COMMITTEE ENGROSSED NO. **SB 96** - 01/30/2004

Introduced by: Senators Schoenbeck, de Hueck, and Knudson and Representatives Konold,
Madsen, McCaulley, Murschel, and Solum

1 FOR AN ACT ENTITLED, An Act to provide for the creation of county interdisciplinary child
2 information teams and to regulate their memberships, authority, and responsibilities.

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

4 Section 1. The following persons and agencies operating within a county may, by written
5 agreement, form a county interdisciplinary child information team:

6 (1) The state's attorney;

7 (2) The county sheriff;

8 (3) The chief of police of any municipality;

9 (4) The superintendent or the chief executive officer of any school district;

10 (5) The Department of Social Services;

11 (6) The Department of Corrections; and

12 (7) The administrator of the county teen court.

13 Section 2. The persons and agencies signing a written agreement to form a county
14 interdisciplinary child information team may, from time to time, by majority vote, allow the
15 following persons to sign the written agreement and join the team:



- 1 (1) Any physician, psychologist, psychiatrist, nurse, or other provider of medical and
2 mental health care;
- 3 (2) Any administrator of any private elementary and secondary school;
- 4 (3) Any attorney practicing law in the county; and
- 5 (4) Any responsible person that has a legitimate interest in one or more of the children
6 that the team is serving.

7 Section 3. The county interdisciplinary child information team may form one or more
8 auxiliary teams for the purpose of providing service to a single child, a group of children, or
9 specific children with a particular type of problem, or for any other purpose. Each auxiliary team
10 is subject to the written agreement. Each member of an auxiliary team must be a person who has
11 personal knowledge of or experience with some child serviced by the auxiliary team.

12 Section 4. The purpose of the county interdisciplinary child information team and of the
13 written agreement is to facilitate the exchange and sharing of information that one or more team
14 members may be able to use in serving a child in the course of their professions, specialities,
15 interests, or occupations. Information regarding any child that a team member supplies to other
16 team members may not be disseminated beyond the team.

17 Section 5. The terms of the written agreement shall provide for the rules under which the
18 team will operate, the method by which information will be shared, distributed, and managed,
19 and any other matters necessary to the purpose and functions of the team.

20 Section 6. To the extent that the county interdisciplinary child information team is involved
21 in a proceeding that is held prior to adjudication by a court, the team satisfies the requirements
22 of 20 U.S.C. 1232g(b)(1)(E)(ii)(I) of the Family Educational Rights and Privacy Act of 1974.
23 South Dakota school districts may release education records to the team. The terms of the
24 written agreement, as provided for in section 5 of this Act, shall include a requirement that the

1 officials and authorities to whom the information is disclosed certify in writing to the school
2 district that is releasing the education records that the education records or information from the
3 education records will not be disclosed to any other party without the prior written consent of
4 the parent or guardian of the student.

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

636J0616

SENATE COMMERCE COMMITTEE ENGROSSED NO.

SB 104 - 01/29/2004

Introduced by: Senators Knudson, Earley, Kelly, McCracken, Schoenbeck, and Sutton (Dan)
and Representatives Madsen, Christensen, Glenski, Heineman, Hunhoff,
McLaughlin, Nesselhuf, Schafer, and Weems

1 FOR AN ACT ENTITLED, An Act to provide certain economic development incentives in
2 specified areas.

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

4 Section 1. That § 13-13-10.2 be amended to read as follows:

5 13-13-10.2. The assessed value as determined in § 13-13-10.1 of any property in a tax
6 incremental district formed on or before December 31, 1994, and created pursuant to chapter
7 11-9 is the tax incremental base, as defined in § 11-9-19 until the tax incremental district ceases
8 to exist as provided in § 11-9-46. The assessed values, as determined in § 13-13-10.1 of any
9 property in a tax incremental district formed after December 31, 1994, and created pursuant to
10 chapter 11-9, is the total assessed value of the property determined by the Department of
11 Revenue and Regulation pursuant to § 11-9-24, until the tax incremental district ceases to exist
12 as provided in § 11-9-46. The provisions of this chapter do not apply to any tax incremental
13 district created after December 31, 1994, for industrial purposes. For the purposes of this
14 chapter, industrial includes only those activities generally recognized as industrial by zoning



1 authorities within the state, including any factory or any business engaged primarily in the
 2 manufacturing or assembly of goods, the processing of raw materials, and the wholesale
 3 distribution of products for resale. The provisions of this chapter do not apply to any tax
 4 incremental district created after December 31, 2003, for economic development purposes. For
 5 the purposes of this chapter, economic development includes any area where there is or will be
 6 one or more businesses engaged in any activity defined as commercial or industrial by the
 7 governing body that has zoning authority over the land contained within the tax incremental
 8 district.

9 Section 2. That § 11-9-7 be amended to read as follows:

10 11-9-7. ~~In order to~~ To implement the provisions of this chapter, the resolution required by
 11 § 11-9-5 shall contain a finding that the aggregate assessed value of the taxable property in the
 12 district plus the tax incremental base of all other existing districts does not exceed ~~ten~~ twenty
 13 percent of the total assessed value of taxable property in the municipality.

14 Section 3. That § 11-9-8 be amended to read as follows:

15 11-9-8. ~~In order to~~ To implement the provisions of this chapter, the resolution required by
 16 § 11-9-5 shall contain findings that:

17 (1) Not less than twenty-five percent, by area, of the real property within the district is
 18 ~~a blighted~~ an area in need of economic development; and

19 (2) The improvement of the area is likely to enhance significantly the value of
 20 substantially all of the other real property in the district;

21 ~~(3) If the municipality is a county, there are, or there is a reasonable likelihood that there~~
 22 ~~will be, one or more businesses engaged in manufacturing or in the transportation,~~
 23 ~~storage, processing, or sale of agricultural products, located within the district.~~

24 It is not necessary to identify the specific parcels meeting the criteria. No county may create

1 a tax incremental district located, in whole or in part, within a municipality, unless the
2 governing body of such municipality has consented thereto by resolution.

3 Section 4. That § 11-9-9 be amended to read as follows:

4 11-9-9. Any area, including slum area, in which the structures, buildings, or improvements,
5 by reason of:

- 6 (1) Dilapidation, age, or obsolescence;
- 7 (2) Inadequate provisions for ventilation, light, air, sanitation, or open spaces;
- 8 (3) High density of population and overcrowding;
- 9 (4) The existence of conditions which endanger life or property by fire and other causes;
- 10 or
- 11 (5) Any combination of such factors;

12 are conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, or
13 crime, and which is detrimental to the public health, safety, morals, or welfare, is ~~a blighted~~ an
14 area in need of economic development.

15 Section 5. That § 11-9-10 be amended to read as follows:

16 11-9-10. Any area which by reason of:

- 17 (1) The presence of a substantial number of substandard, slum, deteriorated, or
18 deteriorating structures;
- 19 (2) Predominance of defective or inadequate street layouts;
- 20 (3) Faulty lot layout in relation to size, adequacy, accessibility, or usefulness;
- 21 (4) Insanitary or unsafe conditions;
- 22 (5) Deterioration of site or other improvements;
- 23 (6) Diversity of ownership, tax, or special assessment delinquency exceeding the fair
24 value of the land;

1 (7) Defective or unusual conditions of title;

2 (8) The existence of conditions which endanger life or property by fire and other causes;

3 or

4 (9) Any combination of such factors;

5 substantially impairs or arrests the sound growth of a municipality, retards the provision of

6 housing accommodations, or constitutes an economic or social liability and is a menace to the

7 public health, safety, morals, or welfare in its present condition and use, is a ~~blighted~~ an area in

8 need of economic development.

9 Section 6. That § 11-9-11 be amended to read as follows:

10 11-9-11. Any area which is predominantly open and which because of obsolete platting,

11 diversity of ownership, or deterioration of structures or of site improvements, ~~or otherwise,~~

12 ~~substantially impairs or arrests the sound growth of a municipality, is a blighted~~ is an area in

13 need of economic development.

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

545J0694

SENATE LOCAL GOVERNMENT COMMITTEE

ENGROSSED NO. **SB 160** - 01/29/2004

Introduced by: Senator Albers and Representative Dykstra

1 FOR AN ACT ENTITLED, An Act to authorize a municipality to enter into leases for
2 communications towers on water towers located on park land and for related ground
3 facilities.

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

5 Section 1. That § 9-38-35 be amended to read as follows:

6 9-38-35. Neither the governing body nor the board may permit any person to build or
7 maintain any structure within any park or parkway under the control of the board. No structure
8 may be erected or maintained within any park or parkway except such structures or buildings
9 as may be erected by the board for park purposes, and such statues, monuments, works of art,
10 or structures intended for ornamentation only as may be erected by authority of the board.
11 However, the governing body or the board may authorize the building and operation of tourism,
12 science, or information centers within any park or parkway. ~~Such~~ The centers may include the
13 administrative offices of any nonprofit association or corporation responsible for the operation
14 of the center. If a water tower is located within a park or on park land, the governing body or
15 the board may authorize the installation of communications equipment, including personal



1 wireless service equipment, on the tower or on the ground and may authorize the installation of
2 equipment to run wires or cables underground across the park land in order to connect the
3 installation with facilities located outside the park land. The governing body or board shall
4 establish the terms and conditions for any such installation in a lease or license agreement.

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

570J0498

SENATE AGRICULTURE AND NATURAL RESOURCES COMMITTEE ENGROSSED NO. **SB 166** - 01/30/2004

Introduced by: Senator Greenfield

1 FOR AN ACT ENTITLED, An Act to revise certain licensing requirements for nonresident
2 dove hunters.

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

4 Section 1. That § 41-6-17 be amended to read as follows:

5 41-6-17. It is a Class 2 misdemeanor for a nonresident to hunt, take, or kill small game,
6 other than migratory waterfowl, without a nonresident small game license or in violation of the
7 conditions of the license or the rules of the Game, Fish and Parks Commission. ~~It~~ However, a
8 person who possesses a valid early fall Canada goose temporary nonresident waterfowl license
9 established by the Game, Fish and Parks Commission may hunt, take, or kill mourning dove
10 without a nonresident small game license during the applicable early fall Canada goose hunting
11 season and only in the unit permitted for the taking of the Canada geese. Except as otherwise
12 provided in this section, it is a Class 2 misdemeanor for a nonresident to hunt, take, or kill
13 mourning dove and snipe without a nonresident small game license and a migratory bird
14 certification permit, or in violation of the rules of the Game, Fish and Parks Commission. It is
15 a Class 2 misdemeanor for a nonresident to hunt, take, or kill sandhill crane without a



1 nonresident small game license or nonresident waterfowl license and a migratory bird
2 certification permit, or in violation of the rules of the Game, Fish and Parks Commission.

3 A nonresident small game license, except as otherwise provided in this title and except for
4 the taking of migratory waterfowl, entitles the licensee to all of the privileges of a resident small
5 game hunting license for two periods of five consecutive days.

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

770J0748

SENATE JUDICIARY COMMITTEE ENGROSSED NO.

SB 167 - 01/30/2004

Introduced by: Senators Jaspers, Bogue, Dennert, Diedrich (Larry), Duxbury, Greenfield, Kelly, Koskan, and Sutton (Dan) and Representatives Juhnke, Bartling, Davis, Deadrick (Thomas), Dykstra, Fryslie, Hundstad, Lintz, Olson (Ryan), Peterson (Jim), Rounds, Sigdestad, and Solum

1 FOR AN ACT ENTITLED, An Act to provide immunity from liability for certain owners of
2 anhydrous ammonia.

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

4 Section 1. Any person tampering with or assisting in tampering with anhydrous ammonia
5 assumes the risk of personal injury, death, and any other economic or noneconomic loss or
6 damage arising from tampering with or assisting in tampering with anhydrous ammonia. An
7 owner of anhydrous ammonia is not liable to such person for personal injury, death, or any other
8 economic or noneconomic loss or damage arising out of tampering with or assisting in
9 tampering with anhydrous ammonia, except in any case in which such loss or damage was
10 caused by conduct of the owner that was willful, wanton, reckless, or grossly negligent.

11 Section 2. For purposes of this Act, the term, owner of anhydrous ammonia, means any
12 person who, for any lawful purpose:

13 (1) Owns anhydrous ammonia;

14 (2) Owns a container, equipment, or storage facility containing anhydrous ammonia;



- 1 (3) Is responsible for the installation or operation of a container, equipment, or storage
- 2 facility containing anhydrous ammonia;
- 3 (4) Sells anhydrous ammonia;
- 4 (5) Purchases anhydrous ammonia; or
- 5 (6) Operates or uses anhydrous ammonia containers, equipment, or storage facilities.

6 Section 3. For the purposes of this Act, the term, tampering, means unlawfully transferring

7 or attempting to transfer anhydrous ammonia from its present container, equipment, or storage

8 facility to another container, equipment, or storage facility.

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

636J0727

SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 172 - 01/30/2004

Introduced by: Senator Olson (Ed) and Representatives Olson (Mel) and Sebert

1 FOR AN ACT ENTITLED, An Act to revise the conditions for increasing the property tax levy
2 in certain unorganized townships.

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

4 Section 1. That § 10-13-35 be amended to read as follows:

5 10-13-35. This section does not apply to school districts. For taxes payable in 1997, and
6 each year thereafter, the total amount of revenue payable from taxes on real property within a
7 taxing district, excluding the levy pursuant to § 10-13-36, may increase no more than the lesser
8 of three percent or the index factor, as defined in § 10-13-38, over the amount of revenue
9 payable from taxes on real property in the preceding year, excluding the amount of taxes levied
10 pursuant to § 10-13-36. After applying the index factor, a taxing district may increase the
11 revenue payable from taxes on real property above the limitations provided by this section by
12 the percentage increase of value resulting from any improvements or change in use of real
13 property, annexation, minor boundary changes, and any adjustments in taxation of property
14 separately classified and subject to statutory adjustments and reductions under chapters 10-4,
15 10-6, 10-6A, and 10-6B, except § 10-6-31.4, only if assessed the same as property of equal



1 value. A taxing district may increase the revenue it receives from taxes on real property above
2 the limit provided by this section for taxes levied to pay the principal, interest, and redemption
3 charges on any bonds issued after January 1, 1997, which are subject to referendum, scheduled
4 payment increases on bonds and for a levy directed by the order of a court for the purpose of
5 paying a judgment against such taxing district. Any taxing district created after the effective date
6 of this section is exempt from the limitation provided by this section for a period of two years
7 immediately following its creation. ~~If a township is abolished pursuant to § 8-1-23, the newly~~
8 ~~unorganized area of the county not included in any municipality, organized civil township, or~~
9 ~~county road district organized pursuant to chapter 31-12A is considered a new taxing district~~
10 ~~for the purpose of allowing the county to levy taxes on real property for maintaining secondary~~
11 ~~roads in such area as required by § 31-12-26 and providing fire protection authorized by chapter~~
12 ~~8-2.~~

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

15 If a township is abolished pursuant to § 8-1-23 and there was previously no unorganized
16 territory in the county, the county levy for maintaining secondary roads in such area as required
17 by § 31-12-26 and providing fire protection pursuant to chapter 8-2 are exempt from the
18 limitation provided by § 10-13-35 for a period of two years immediately following the
19 township's abolishment.

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

22 Any township abolished after January 1, 1996, in a county that previously contained no
23 unorganized township may, for taxes payable in 2005 and 2006 be exempt from the tax
24 limitation imposed in § 10-13-35 for secondary roads required by § 31-12-26 and providing fire

1 protection authorized by chapter 8-2.