

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

960N0070 SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 164 - 02/14/2007

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

Introduced by: Senators Greenfield, Lintz, and Turbak and Representatives Howie, Faehn, Koistinen, Nelson, Noem, and Pederson (Gordon)

1 FOR AN ACT ENTITLED, An Act to permit certain taxing districts to revise the amount of
2 revenue payable from property taxes.

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 taxing district that did not levy a property tax for general fund purposes in any year
7 since 1996 is exempt from the provisions of § 10-13-35 if the taxing district establishes the
8 amount of revenue payable from taxes on real property for general fund purposes pursuant to
9 section 2 of this Act. Each year thereafter such taxing district may increase the amount of
10 revenue payable from property taxes by applying the growth and the index factor pursuant to
11 § 10-13-35. Any excess levy imposed on property pursuant to § 10-13-36 terminates when a
12 general fund levy is imposed by such taxing district pursuant to section 2 of this Act.

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



1 The governing body of a taxing district may, by resolution, impose the levy provided in
2 section 1 of this Act with an affirmative two-thirds vote of the governing body on or before July
3 fifteenth. The decision of the governing body to impose the levy shall be published within ten
4 days of the decision as follows:

5 (1) Publication shall be made at least twice in the legal newspaper designated by the
6 governing body pursuant to law, with no fewer than five days between publication
7 dates, before the tax imposition takes effect;

8 (2) The announcement shall be at least three newspaper columns in width and four
9 inches in length or at least one-sixth of a page in size, whichever size is greater;

10 (3) The announcement shall be headed with the following statement in a typeface no less
11 than eighteen point type: "ATTENTION TAXPAYERS: NOTICE OF PROPERTY
12 TAX IMPOSED OF \$(fill in amount)." The remainder of the announcement shall
13 consist of a reproduction of the resolution including the amount that property taxes
14 will be imposed and a statement of the right to refer the decision of the board to a
15 vote of the people as provided in this section. The secretary of revenue and
16 regulation, in rules promulgated pursuant to chapter 1-26, shall prescribe a uniform
17 form to be used by the taxing district for notification of taxpayers as required by this
18 section.

19 However, the requirements of subdivisions (2) and (3) are waived if:

20 (a) The property tax imposed is for less than fifteen thousand dollars; or

21 (b) A copy of the resolution is mailed to every property taxpayer in the taxing
22 district, by first class mail or bulk mail, within twenty days of the decision;
23 and

24 (c) A copy of the resolution is printed in each legal newspaper in the taxing

1 district's boundaries.

2 For the purposes of subsections (a),(b),and(c), the first publication is not deemed to have
3 occurred until three days after the mailing is sent or the resolution is delivered to the legal
4 newspaper.

5 The governing body's decision may be referred to a vote of the people upon a resolution of
6 the governing body of the taxing district or by a petition signed by at least five percent of the
7 registered voters in the taxing district and filed with the respective governing body within
8 twenty days of the first publication of the decision. The referendum election shall be held on or
9 before October first preceding the year the taxes are payable.