**24:44:01:06.  Factors considered.** If a school district appeals the imposition of a financial penalty imposed under SDCL 13-13-73.6, the board shall consider the following factors in determining whether to recommend waiver of the penalty:

(1)  Fiscal impact due to teacher retirement;

(2)  Fiscal impact due to declining student enrollment;

(3)  Fiscal impact due to changes in benefit expenditures such as changes in family status and health insurance;

(4)  Effects of unexpected teacher resignations; and

(5)  Any unforeseen or extenuating circumstances affecting the school district's ability to meet its accountability targets as documented by the school district.

**Source:** 44 SDR 22, effective August 8, 2017.

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-13-73.5, 13-13-73.6.