

Supporting Data of the Homeowner Tax Relief Proposal

ITEMS OF NOTE:

This proposal is optional for each county, meaning the data below is for informational purposes only. The FY2024 Taxable Sales by County are ESTIMATES. The estimates were determined using the following data: FY2024 state sales and use tax, FY2024 municipal sales and use taxes, FY2024 special jurisdictions sales and use taxes, estimated FY2024 state sales tax on farm machinery, and population estimates for cities and counties in the state.

1. The taxable sales reported by each municipality were attributed to the county in which the municipality is located. In cases where a municipality overlaps multiple counties, the taxable amount is allocated using population estimates. *For example, municipal taxable sales for Sioux Falls are split between Minnehaha and Lincoln counties based on an estimate of the population of Sioux Falls that is located within Minnehaha (81%) and Lincoln (19%) counties, respectively.
2. The state and special jurisdiction taxable sales not associated with any municipality (Taxable – Rural) is calculated by taking the total state taxable sales plus the special jurisdiction (tribal) taxable sales less the municipal taxable sales and less the taxable sales from selected farm equipment licenses.
3. The Taxable – Rural amount is allocated based upon population estimates of counties (excluding population estimates of cities that impose a municipal tax).
4. Allocating taxable sales by population is an ESTIMATE because taxable sales may vary by location and the county where taxpayers are selling is not always known.
5. **The County Levy and Owner Occupied (OO) Taxes for County represent the total property tax levies for pay 2024 for property tax funds that are retained by the county.

COUNTY	TOTAL OWNER OCCUPIED TAXABLE VALUATION	COUNTY LEVY**	OWNER OCCUPIED PROPERTY TAXES FOR COUNTY	ESTIMATED FY2024 TAXABLE SALES - URBAN	ESTIMATED FY2024 TAXABLE SALES - RURAL	ESTIMATED 0.5% SALES TAX	0.5% SALES TAX as % of OO COUNTY PROPERTY TAXES
AURORA	\$99,650,668	1.937	\$193,023	\$31,585,383	\$31,795,119	\$316,903	164%
BEADLE	\$752,835,330	2.375	\$1,787,984	\$507,545,447	\$95,460,111	\$3,015,028	169%
BENNETT	\$50,773,253	5.779	\$293,419	\$33,518,338	\$59,852,567	\$466,855	159%
BON HOMME	\$238,503,815	3.085	\$735,784	\$75,422,014	\$57,634,883	\$665,284	90%
BROOKINGS	\$1,655,994,565	4.004	\$6,630,602	\$1,115,988,803	\$162,339,499	\$6,391,642	96%
BROWN	\$1,968,143,498	3.588	\$7,061,699	\$1,151,387,664	\$178,187,223	\$6,647,874	94%
BRULE	\$181,438,151	2.313	\$419,666	\$130,591,506	\$50,309,048	\$904,503	216%
BUFFALO	\$2,848,318	1.372	\$3,908	\$0	\$46,048,103	\$230,241	5892%
BUTTE	\$681,330,013	3.229	\$2,200,015	\$221,424,994	\$102,985,288	\$1,622,051	74%
CAMPBELL	\$51,047,573	2.536	\$129,457	\$26,278,929	\$16,719,847	\$214,994	166%
CHARLES MIX	\$293,953,398	3.112	\$914,783	\$133,896,208	\$135,054,503	\$1,344,754	147%
CLARK	\$188,739,196	2.963	\$559,234	\$41,018,096	\$61,272,882	\$511,455	91%
CLAY	\$537,474,255	6.318	\$3,395,601	\$286,135,424	\$70,268,210	\$1,782,018	52%
CODINGTON	\$1,981,965,328	2.666	\$5,283,920	\$1,084,887,371	\$117,014,012	\$6,009,507	114%
CORSON	\$19,708,592	1.974	\$38,905	\$13,339,292	\$76,896,346	\$451,178	1160%
CUSTER	\$1,154,952,593	2.107	\$2,433,485	\$141,801,005	\$165,254,882	\$1,535,279	63%
DAVISON	\$1,132,240,080	3.520	\$3,985,372	\$765,520,658	\$88,308,701	\$4,269,147	107%
DAY	\$316,457,696	3.194	\$1,010,766	\$85,482,910	\$64,362,690	\$749,228	74%
DEUEL	\$222,915,878	3.197	\$712,662	\$49,745,865	\$60,824,362	\$552,851	78%
DEWEY	\$31,794,846	3.043	\$96,752	\$40,581,972	\$94,787,330	\$676,847	700%
DOUGLAS	\$84,329,189	3.959	\$333,859	\$40,456,573	\$35,159,023	\$378,078	113%
EDMUNDS	\$192,776,714	2.456	\$473,460	\$47,517,657	\$55,815,883	\$516,668	109%
FALL RIVER	\$502,158,302	3.155	\$1,584,460	\$139,048,801	\$71,987,538	\$1,055,182	67%
FAULK	\$42,679,137	4.227	\$180,405	\$26,256,227	\$28,381,380	\$273,188	151%
GRANT	\$313,924,394	4.130	\$1,296,508	\$249,299,698	\$86,713,961	\$1,680,068	130%
GREGORY	\$130,803,824	3.697	\$483,582	\$75,734,494	\$44,229,104	\$599,818	124%

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HAAKON	\$59,993,988	2.514	\$150,825	\$39,205,101	\$24,444,367	\$318,247	211%
HAMLIN	\$409,086,559	2.071	\$847,218	\$124,066,388	\$84,097,592	\$1,040,820	123%
HAND	\$105,297,366	1.496	\$157,525	\$53,217,432	\$40,317,008	\$467,672	297%
HANSON	\$189,291,974	3.473	\$657,411	\$21,891,410	\$58,058,485	\$399,749	61%
HARDING	\$53,420,554	3.839	\$205,082	\$15,569,019	\$22,675,202	\$191,221	93%
HUGHES	\$1,181,123,180	2.661	\$3,142,969	\$553,338,103	\$81,381,551	\$3,173,598	101%
HUTCHINSON	\$312,916,028	3.235	\$1,012,283	\$117,551,448	\$78,167,154	\$978,593	97%
HYDE	\$34,534,152	1.861	\$64,268	\$28,584,115	\$14,053,642	\$213,189	332%
JACKSON	\$26,277,106	3.332	\$87,555	\$22,697,220	\$54,246,061	\$384,716	439%
JERAULD	\$57,827,580	2.402	\$138,902	\$44,001,533	\$15,548,710	\$297,751	214%
JONES	\$22,745,653	2.574	\$58,547	\$25,444,105	\$10,216,300	\$178,302	305%
KINGSBURY	\$278,365,336	2.489	\$692,851	\$91,298,746	\$57,236,198	\$742,675	107%
LAKE	\$930,773,003	2.270	\$2,112,855	\$260,060,446	\$112,503,889	\$1,862,822	88%
LAWRENCE	\$2,303,421,751	3.096	\$7,131,394	\$972,575,563	\$225,057,614	\$5,988,166	84%
LINCOLN *	\$6,913,015,962	1.946	\$13,452,729	\$2,363,242,334	\$244,942,022	\$13,040,922	97%
LYMAN	\$85,374,317	1.640	\$140,014	\$58,667,692	\$61,272,882	\$599,703	428%
MARSHALL	\$274,471,370	3.270	\$897,521	\$58,365,083	\$59,952,239	\$591,587	66%
MC COOK	\$314,526,448	3.378	\$1,062,470	\$61,609,680	\$66,954,142	\$642,819	61%
MC PHERSON	\$64,225,183	2.021	\$129,799	\$25,772,741	\$29,303,339	\$275,380	212%
MEADE	\$2,195,534,381	3.168	\$6,955,453	\$423,158,077	\$360,087,199	\$3,916,226	56%
MELLETTE	\$22,735,944	3.361	\$76,416	\$12,465,136	\$32,293,475	\$223,793	293%
MINER	\$88,035,165	3.949	\$347,651	\$31,744,829	\$30,424,640	\$310,847	89%
MINNEHAHA *	\$14,506,353,300	3.036	\$44,041,289	\$8,214,380,481	\$392,729,523	\$43,035,550	98%
MOODY	\$300,584,934	3.492	\$1,049,643	\$73,172,073	\$71,912,785	\$725,424	69%
OGLALA LAKOTA	\$5,779,660	5.009	\$28,952	\$0	\$335,941,846	\$1,679,709	5802%
PENNINGTON	\$8,824,378,883	3.714	\$32,773,743	\$4,388,949,917	\$619,307,124	\$25,041,285	76%
PERKINS	\$86,597,622	2.497	\$216,234	\$50,771,158	\$33,962,968	\$423,671	196%
POTTER	\$100,862,306	2.200	\$221,897	\$47,297,472	\$24,743,380	\$360,204	162%
ROBERTS	\$301,429,739	2.924	\$881,381	\$113,825,413	\$154,814,322	\$1,343,199	152%
SANBORN	\$89,408,945	3.187	\$284,946	\$18,018,464	\$36,529,502	\$272,740	96%
SPINK	\$223,514,598	1.775	\$396,738	\$89,283,274	\$76,871,428	\$830,774	209%
STANLEY	\$248,675,384	2.424	\$602,789	\$102,544,193	\$21,728,326	\$621,363	103%
SULLY	\$90,719,644	2.200	\$199,583	\$15,126,819	\$20,557,189	\$178,420	89%
TODD	\$14,276,657	3.713	\$53,009	\$32,380,126	\$202,133,234	\$1,172,567	2212%
TRIPP	\$155,139,095	2.995	\$464,642	\$109,099,738	\$56,812,595	\$829,562	179%
TURNER	\$644,024,071	3.210	\$2,067,317	\$102,299,812	\$97,279,110	\$997,895	48%
UNION	\$1,471,405,211	3.245	\$4,774,710	\$367,478,946	\$222,989,436	\$2,952,342	62%
WALWORTH	\$192,791,934	2.899	\$558,904	\$131,855,383	\$28,057,448	\$799,564	143%
YANKTON	\$1,303,689,223	3.191	\$4,160,072	\$652,420,621	\$178,162,305	\$4,152,915	100%
ZIEBACH	\$8,899,343	2.637	\$23,468	\$25,778,959	\$31,471,188	\$286,251	1220%
STATE SUMMARY	\$57,320,962,155		\$174,560,364	\$26,453,674,378	\$6,426,899,917	\$164,402,871	94%