



## 2026 South Dakota Legislature

# Senate Bill 58

Introduced by: **Senator Carley**

1 **An Act to reduce to zero mill levies for property taxation.**

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

3 **Section 1. That a NEW SECTION be added to chapter 4-7:**

4 The Bureau of Finance and Management shall recommend to the Joint Committee  
 5 on Appropriations an amount to be appropriated each year to be transferred to political  
 6 subdivisions of this state for their necessary expenditures.

7 **Section 2. That § 7-25-1 be AMENDED:**

8 **7-25-1.** The board of county commissioners may levy a tax not to exceed ~~ninety~~  
 9 zero cents per thousand dollars of taxable valuation to be used or paid into a fund for the  
 10 purpose of acquiring a site, constructing, renovating, ~~improving, remodeling, altering,~~  
 11 adding to, ~~repairing, erecting,~~ or maintaining a courthouse, office, jail building, county  
 12 exhibition ~~buildings~~ building, 4-H and extension ~~buildings~~ building, ~~grandstands~~ building,  
 13 grandstand and bleachers, highway maintenance ~~buildings~~ building, or public library. The  
 14 county may cooperate in a joint undertaking for any of the foregoing purposes with any  
 15 other county, municipality or school district. The levy authorized by this section is in  
 16 addition to the levy authorized in § 10-12-21. The proceeds of the levy authorized by this  
 17 section may be pledged by the county to payments under an agreement entered into  
 18 pursuant to § 7-25-19 without regard to the limitations of § 7-25-3.

19 **Section 3. That § 7-27-1 be AMENDED:**

20 **7-27-1.** The county commissioners may erect, maintain, ~~repair, remodel,~~ and  
 21 otherwise improve upon any ground owned or acquired by purchase, including by contract  
 22 for deed or lease with purchase option, lease, gift, bequest, or otherwise, any building to  
 23 be used for the exhibition of stock, farm produce, school work, and domestic arts, or for  
 24 the sale of livestock, or for farmers' or other meetings or any other purpose which in the

1 discretion of the county commissioners is to the benefit of the best interests of the county.  
 2 The board may purchase, including by contract for deed or lease with purchase option,  
 3 lease, or otherwise acquire by gift, bequest, or otherwise, any other real property in the  
 4 county with or without buildings thereon, or lease space in any building within the county,  
 5 for any of the ~~above specified~~ above-specified purposes. The county commissioners may  
 6 levy a tax for any of ~~the these~~ these purposes not to exceed ~~thirty zero~~ zero cents per thousand  
 7 dollars of taxable valuation of taxable property in the county. The levy authorized by this  
 8 section is in addition to the levy authorized in § 10-12-21.

9 **Section 4. That § 10-12-13 be AMENDED:**

10 **10-12-13.** The board of county commissioners may levy an annual tax, not  
 11 exceeding zero dollars per thousand dollars of taxable valuation, as a reserve fund to be  
 12 accumulated and used for the purpose of maintaining, repairing, constructing, and  
 13 reconstructing roads and bridges ~~as follows:~~

14 ~~(1) A levy not to exceed one dollar and twenty cents per thousand dollars of taxable~~  
 15 ~~valuation, if the total taxable valuation of the county is one billion dollars or less;~~

16 ~~(2) A levy not to exceed ninety cents per thousand dollars of taxable valuation, if~~  
 17 ~~the total taxable valuation of the county is more than one billion dollars but less than two~~  
 18 ~~billion dollars; and~~

19 ~~(3) A levy not to exceed sixty cents per thousand dollars of taxable valuation, if~~  
 20 ~~the total taxable valuation of the county is two billion dollars or more.~~

21 Money in the fund may be expended in the laying out, marking, maintaining,  
 22 constructing, and reconstructing roads and maintaining, constructing, and reconstructing  
 23 bridges, under the jurisdiction of the board of county commissioners. The tax levy ~~shall~~  
 24 be is in addition to all other levies authorized to be made by the board of county  
 25 commissioners for road and bridge purposes provided for in § 10-12-21. The proceeds of  
 26 ~~such the~~ levy shall must be placed in a special fund to be known as the county highway  
 27 and bridge reserve fund. Any increased tax levy imposed pursuant to this section is  
 28 exempt from the provisions of chapter 10-13, if the county establishes the amount of  
 29 revenue payable from taxes on real property pursuant to § 10-12-13.1.

30 The total amount of revenue payable from any increased tax levy imposed pursuant  
 31 to this section may increase no more than the lesser of three percent or the index factor,  
 32 as defined in § 10-13-38, over the amount of revenue payable in the preceding year. After  
 33 applying the index factor, a county may increase the revenue payable from taxes on real  
 34 property above the limitations provided by this section by the percentage increase of value

1 resulting from any improvements or change in use of real property and any adjustments  
2 in taxation of property separately classified and subject to statutory adjustments and  
3 reductions under chapters 10-4, 10-6, 10-6A, and 10-6B, except § 10-6-113, only if  
4 assessed the same as property of equal value.

5 **Section 5. That § 10-12-21 be AMENDED:**

6 **10-12-21.** ~~The~~ Except for a levy imposed pursuant to § 10-12-21.1, the total  
7 annual county tax levy for all purposes may not exceed ~~twelve~~ zero dollars per thousand  
8 dollars of taxable valuation.

9 **Section 6. That § 10-12-21.1 be AMENDED:**

10 **10-12-21.1.** A county may levy taxes in addition to the limit prescribed in § 10-  
11 12-21 for ~~the following purposes:~~

12 ~~(1) Accumulation for all county buildings and structures pursuant to §§ 7-25-1, 7-~~  
13 ~~27-1, and 34-8-5;~~

14 ~~(2) Accumulations for interest and principal payments on all county bonds,~~  
15 ~~long-term indebtedness, and judgments pursuant to §§ 7-18-7, 7-22-11, 7-24-18, and~~  
16 ~~41-18-6;~~

17 ~~(3) For the highway and bridge reserve fund pursuant to § 10-12-13;~~

18 ~~(4) For the snow removal and emergency disaster fund pursuant to § 34-5-2;~~

19 ~~(5) For a railroad authority pursuant to § 49-17A-22;~~

20 ~~(6) For regional airport authorities pursuant to § 50-6A-24;~~

21 ~~(7) For secondary roads pursuant to § 31-12-27;~~

22 ~~(8) For fire protection pursuant to § 34-31-3.~~

23 **Section 7. That § 10-12-28 be AMENDED:**

24 **10-12-28.** ~~The~~ Except for a levy imposed pursuant to § 10-12-27, the total rate  
25 of the annual tax levy in civil townships may not exceed ~~three~~ zero dollars per thousand  
26 dollars of taxable valuation.

27 **Section 8. That § 10-12-28.1 be AMENDED:**

28 **10-12-28.1.** If the allowable tax levy for a township in § 10-12-28 is insufficient  
29 to meet other allowable expenses, fire protection expenses, and expenses for emergency  
30 medical services, an additional annual tax for the purpose of providing fire protection and

1 emergency medical services may be levied. ~~However, the~~ The additional levy may not  
 2 exceed ~~one dollar and twenty cents~~ zero dollars per thousand dollars of taxable valuation  
 3 within the township.

4 **Section 9. That § 10-12-28.2 be AMENDED:**

5 **10-12-28.2.** The voters of an organized civil township at the annual township  
 6 meeting may authorize an annual property tax levy not to exceed  ~~fifty~~ zero cents per  
 7 thousand dollars of the taxable valuation of the township for the secondary road capital  
 8 improvement fund for projects and purposes as defined in § 31-13-3.1. The secondary  
 9 road capital improvement tax levy authorized by this section is in addition to the levies  
 10 authorized in §§ 10-12-28 and 31-13-22. Any tax levy imposed pursuant to this section  
 11 is exempt from the tax limitations imposed on a township pursuant to chapter 10-13.

12 **Section 10. That § 10-12-32 be AMENDED:**

13 **10-12-32.** In municipalities, the levy may not exceed ~~twenty seven~~ zero dollars  
 14 per thousand dollars of taxable valuation.

15 **Section 11. That § 10-12-42 be AMENDED:**

16 **10-12-42.** For taxes payable in ~~2026~~ 2027, and each year thereafter, the  
 17 maximum levy for the general fund of a school district is ~~as follows:~~

18 ~~(1) The maximum tax levy is five dollars and twenty one and one tenth cents per~~  
 19 ~~thousand dollars of taxable valuation, subject to the limitations on agricultural property~~  
 20 ~~as provided in subdivision (2) of this section and owner occupied property as provided in~~  
 21 ~~subdivision (3) of this section;~~

22 ~~(2) The maximum tax levy on agricultural property for the school district is one~~  
 23 ~~dollar and twelve and five tenths cents per thousand dollars of taxable valuation. If the~~  
 24 ~~district's levies are less than the maximum levies as stated in this section, the levies must~~  
 25 ~~maintain the same proportion to each other as represented in the mathematical~~  
 26 ~~relationship at the maximum levies; and~~

27 ~~(3) The maximum tax levy for an owner occupied single family dwelling pursuant~~  
 28 ~~to § 10-13-40 for the school district is two dollars and fifty one and eight tenths cents per~~  
 29 ~~thousand dollars of taxable valuation. If the district's levies are less than the maximum~~  
 30 ~~levies as stated in this section, the levies must maintain the same proportion to each other~~

1 ~~as represented in the mathematical relationship at the maximum levies~~ zero dollars and  
2 zero cents per thousand dollars of taxable valuation.

3 All levies in this section must be imposed on valuations where the median level of  
4 assessment represents eighty-five percent of market value as determined by the  
5 Department of Revenue. These valuations must be used for all school funding purposes.  
6 If the district has imposed an excess levy pursuant to § 10-12-43, the levies must  
7 maintain the same proportion to each other as represented in the mathematical  
8 relationship at the maximum levies in this section. ~~The school district may elect to tax at~~  
9 ~~less than the maximum amounts set forth in this section~~ as effective for taxes payable in  
10 2026.

11 **Section 12. That § 13-13-72 be AMENDED:**

12 **13-13-72.** It is the policy of the Legislature that the appropriation for state aid to  
13 education ~~increase on an annual basis~~ increases annually by the percentage increase in  
14 local need on an aggregate statewide basis ~~so that the relative proportion of local need~~  
15 ~~paid by local effort and state aid shall remain constant. For school fiscal years 2017 to~~  
16 ~~2022, inclusive, the proportion of local need paid by local effort and state aid shall be~~  
17 ~~adjusted annually to maintain the proportion between state aid and local property taxes~~  
18 ~~and to reflect adjustments in local effort due to the implementation of the other revenue~~  
19 ~~base amount as defined in § 13-13-10.1.~~

20 **Section 13. That § 13-13-72.1 be AMENDED:**

21 **13-13-72.1.** Any adjustments in the levies specified in § 10-12-42 made pursuant  
22 to ~~§§ 13-13-71 and § 13-13-72 shall~~ must be based on maintaining the relationship  
23 between statewide local effort as a percentage of statewide local need in the fiscal year  
24 succeeding the fiscal year in which the adjustment is made. ~~For school fiscal years 2017~~  
25 ~~to 2022, inclusive, the proportion of local need paid by local effort and state aid shall be~~  
26 ~~adjusted annually to reflect adjustments in local effort due to the implementation of the~~  
27 ~~other revenue base amount as defined in § 13-13-10.1. However, if~~ If the levies specified  
28 in § 10-12-42 are not adjusted to maintain this relationship, the target teacher salary as  
29 defined in § 13-13-10.1 ~~shall~~ must be reduced to maintain the relationship between  
30 statewide local effort as a percentage of statewide local need.

31 **Section 14. That § 13-13-92 be AMENDED:**

1           **13-13-92.** The state general fund savings obtained through the state aid to  
 2 education formula from the difference between the school general fund levy for agriculture  
 3 property for taxes payable in 2018 pursuant to §§ ~~13-13-71~~, 13-13-72, and 13-13-72.1,  
 4 and the agriculture property levy adopted by legislative action for taxes payable in 2018,  
 5 are in place until July 1, 2040.

6           **Section 15. That § 13-16-7 be AMENDED:**

7           **13-16-7.** ~~The school~~Except to pay the principal and interest on indebtedness of  
 8 the district, the board of any school district of this state may at the board's discretion  
 9 authorize an annual levy of a tax not to exceed ~~three~~ zero dollars per thousand dollars of  
 10 taxable valuation on the taxable valuation of the district for the capital outlay fund for  
 11 assets as defined by § 13-16-6 or for the district's obligations under a resolution, lease-  
 12 purchase agreement, capital outlay certificate, or other arrangement with the Health and  
 13 Educational Facilities Authority. Taxes collected pursuant to the levy may be irrevocably  
 14 pledged by the school board to the payment of principal of and interest on installment  
 15 purchase contracts or capital outlay certificates entered into or issued pursuant to § 13-  
 16 16-6 or 13-16-6.2, or lease-purchase agreements or other arrangement with the Health  
 17 and Educational Facilities Authority and, so long as any capital outlay certificates are  
 18 outstanding, installment agreement payments, lease-purchase agreements, or other  
 19 arrangements are unpaid, the school board of any district may be compelled by mandamus  
 20 or other appropriate remedy to levy an annual tax sufficient to pay principal and interest  
 21 thereon, but not to exceed the three dollars per thousand dollars of taxable valuation in  
 22 any year authorized to be levied hereby.

23           ~~The total amount of revenue payable from the levy provided in this section may~~  
 24 ~~not increase annually by more than the lesser of three percent or the index factor, as~~  
 25 ~~defined in § 10-13-38, over the maximum amount of revenue that could have been~~  
 26 ~~generated from the taxes payable in 2016. Starting with taxes payable in 2021, the total~~  
 27 ~~amount of revenue payable from the levy provided in this section may not increase~~  
 28 ~~annually by more than three percent over the amount of revenue that could have been~~  
 29 ~~raised in the prior year.~~

30           ~~After applying three percent, a school district may increase the revenue payable~~  
 31 ~~from taxes on real property above the limitations provided by this section by the~~  
 32 ~~percentage increase of value resulting from any improvements or change in use of real~~  
 33 ~~property, annexation, minor boundary changes, and any adjustments in taxation of real~~  
 34 ~~property separately classified and subject to statutory adjustments and reductions under~~

1 ~~chapters 10-4, 10-6, 10-6A, and 10-6B, except § 10-6-113, only if assessed the same as~~  
 2 ~~property of equal value. For taxes payable in 2027, 2028, 2029, 2030, and 2031, an~~  
 3 ~~increase in revenue payable to a school district allowed under this paragraph may not~~  
 4 ~~exceed three percent.~~

5 ~~A school district may increase the revenue the district receives from taxes on real~~  
 6 ~~property above the limit provided by this section for taxes levied to pay the principal,~~  
 7 ~~interest, and redemption charges on any bonds issued after January 1, 2009, which are~~  
 8 ~~subject to referendum, scheduled payment increases on bonds, for a levy directed by the~~  
 9 ~~order of a court for the purpose of paying a judgment against the school district, upon the~~  
 10 ~~termination of a tax increment financing district pursuant to § 11-9-46, or upon the~~  
 11 ~~application of any discretionary formula to real property pursuant to § 10-6-137. Any~~  
 12 ~~school district created or reorganized after January 1, 2016, is exempt from the limitation~~  
 13 ~~provided by this section for a period of two years immediately following the district's~~  
 14 ~~creation.~~

15 ~~In no year may the annual tax levy provided in this section exceed three dollars~~  
 16 ~~per thousand dollars of taxable valuation of the school district for the current year.~~

17 ~~For purposes of this section, an increase in value resulting from an improvement~~  
 18 ~~made to an owner-occupied single family dwelling does not include additions to, or~~  
 19 ~~improvements of, existing structures affixed to land that result in an increase in value of~~  
 20 ~~forty percent or less to the owner-occupied single family dwelling.~~

21 **Section 16. That § 13-37-16 be AMENDED:**

22 **13-37-16.** ~~For taxes payable in 2026~~ 2027, and each year thereafter, the school  
 23 board shall levy no more than ~~one dollar and forty-six and two-tenths cents~~ zero dollars  
 24 and zero cents per thousand dollars of taxable valuation, as a special levy in addition to  
 25 all other levies authorized by law for the amount so determined to be necessary, ~~and the~~  
 26 ~~levy must be spread against all of the taxable property of the district. The proceeds derived~~  
 27 ~~from the levy constitute a school district special education fund of the district for the~~  
 28 ~~payment of costs for the special education of all children in need of special education or~~  
 29 ~~special education and related services who reside within the district pursuant to the~~  
 30 ~~provisions of §§ 13-37-8.4 to 13-37-8.10, inclusive. The levy in this section is based on~~  
 31 ~~valuations where the median level of assessment represents eighty-five percent of market~~  
 32 ~~value as determined by the Department of Revenue. The total amount of taxes that would~~  
 33 ~~be generated at the levy pursuant to this section is considered local effort. Money in the~~  
 34 ~~special education fund may be expended for the purchase or lease of any assistive~~

1 technology that is directly related to special education and specified in a student's  
 2 individualized education plan. ~~This section does not apply to real property improvements.~~

3 **Section 17. That § 13-37-35.1 be AMENDED:**

4 **13-37-35.1.** Terms used in chapter 13-37 mean:

- 5 (1) "Level one disability," a mild disability;
- 6 (2) "Level two disability," cognitive disability or emotional disorder;
- 7 (3) "Level three disability," hearing impairment, deafness, visual impairment, deaf-  
 8 blindness, orthopedic impairment, or traumatic brain injury;
- 9 (4) "Level four disability," autism;
- 10 (5) "Level five disability," multiple disabilities;
- 11 (5A) "Level six disability," prolonged assistance;
- 12 (6) "Index factor," is the annual percentage change in the consumer price index for  
 13 urban wage earners and clerical workers as computed by the Bureau of Labor  
 14 Statistics of the United States Department of Labor for the year before the year  
 15 immediately preceding the year of adjustment, or three percent, whichever is less;
- 16 (7) "Local effort," ~~must be calculated for taxes payable in 2026, 2027 and each year~~  
 17 ~~thereafter using a the maximum special education levy of one dollar and twenty-~~  
 18 ~~six and two tenths cents per one thousand dollars of valuation set forth in § 13-~~  
 19 ~~37-16;~~
- 20 (8) "Allocation for a student with a level one disability," for the school fiscal year  
 21 beginning July 1, 2025, is \$7,650.45. For each school year thereafter, the allocation  
 22 for a student with a level one disability must be the previous fiscal year's allocation  
 23 for the child increased by the index factor;
- 24 (9) "Allocation for a student with a level two disability," for the school fiscal year  
 25 beginning July 1, 2025, is \$16,759.91. For each school year thereafter, the  
 26 allocation for a student with a level two disability must be the previous fiscal year's  
 27 allocation for the child increased by the index factor;
- 28 (10) "Allocation for a student with a level three disability," for the school fiscal year  
 29 beginning July 1, 2025, is \$23,139.68. For each school year thereafter, the  
 30 allocation for a student with a level three disability must be the previous fiscal  
 31 year's allocation for the child increased by the index factor;
- 32 (11) "Allocation for a student with a level four disability," for the school fiscal year  
 33 beginning July 1, 2025, is \$18,053.89. For each school year thereafter, the

- 1 allocation for a student with a level four disability must be the previous fiscal year's  
2 allocation for the child increased by the index factor;
- 3 (12) "Allocation for a student with a level five disability," for the school fiscal year  
4 beginning July 1, 2025, is \$37,039.28. For each school year thereafter, the  
5 allocation for a student with a level five disability must be the previous fiscal year's  
6 allocation for the child increased by the index factor;
- 7 (12A) "Allocation for a student with a level six disability," for the school fiscal year  
8 beginning July 1, 2025, is \$11,838.15. For each school year thereafter, the  
9 allocation for a student with a level six disability must be the previous fiscal year's  
10 allocation for the child increased by the index factor;
- 11 (13) "Child count," is the number of students in need of special education or special  
12 education and related services according to criteria set forth in rules promulgated  
13 pursuant to §§ 13-37-1.1 and 13-37-46 submitted to the Department of Education;
- 14 (14) "Fall enrollment," the number of kindergarten-through-twelfth-grade students  
15 enrolled in all schools operated by the school district on the last Friday of  
16 September of the previous school year minus the number of students for whom  
17 the district receives tuition, except any nonresident student who is in the care and  
18 custody of a state agency and is attending a public school and any student for  
19 whom tuition is being paid pursuant to § 13-28-42.1, plus the number of students  
20 for whom the district pays tuition;
- 21 (15) "Nonpublic school," a sectarian organization or entity accredited by the secretary of  
22 education for the purpose of instructing children of compulsory school age. This  
23 definition excludes any school that receives a majority of its revenues from public  
24 funds;
- 25 (16) "Nonpublic fall enrollment," the number of children under age eighteen, who are  
26 approved for alternative instruction pursuant to § 13-27-3 on the last Friday of  
27 September of the previous school year plus:
- 28 (a) For nonpublic schools located within the boundaries of a public school  
29 district with a fall enrollment of six hundred or more on the last Friday of  
30 September of the previous school year, the number of kindergarten-  
31 through-twelfth-grade students enrolled on the last Friday of September of  
32 the previous regular school year in all nonpublic schools located within the  
33 boundaries of the public school district;
- 34 (b) For nonpublic schools located within the boundaries of a public school  
35 district with a fall enrollment of less than six hundred on the last Friday of

1 September of the previous school year, the number of resident  
2 kindergarten-through-twelfth-grade students enrolled on the last Friday of  
3 September of the previous school year in all nonpublic schools located  
4 within this state;

5 (17) "Special education fall enrollment," fall enrollment plus nonpublic fall enrollment;

6 (18) "Local need," an amount to be determined as follows:

7 (a) Multiply the special education fall enrollment by 0.1062 and multiply the  
8 result by the allocation for a student with a level one disability;

9 (b) Multiply the number of students having a level two disability as reported on  
10 the child count for the previous school fiscal year by the allocation for a  
11 student with a level two disability;

12 (c) Multiply the number of students having a level three disability as reported  
13 on the child count for the previous school fiscal year by the allocation for a  
14 student with a level three disability;

15 (d) Multiply the number of students having a level four disability as reported on  
16 the child count for the previous school fiscal year by the allocation for a  
17 student with a level four disability;

18 (e) Multiply the number of students having a level five disability as reported on  
19 the child count for the previous school fiscal year by the allocation for a  
20 student with a level five disability;

21 (f) Multiply the number of students having a level six disability as reported on  
22 the child count for the previous school fiscal year by the allocation for a  
23 student with a level six disability;

24 (g) When calculating local need at the statewide level, include the amount set  
25 aside for extraordinary expenses defined in § 13-37-40;

26 (h) When calculating local need at the statewide level, include the amount set  
27 aside for the South Dakota School for the Blind and Visually Impaired; and

28 (i) Sum the results of subdivisions (18)(a) to (h), inclusive; and

29 (19) "Effort factor," ~~the school district's special education tax levy in dollars per thousand~~  
30 ~~divided by \$1.262. The maximum effort factor is 1.0~~ zero and zero-tenths.

31 **Section 18. That § 31-12A-23 be AMENDED:**

32 **31-12A-23.** The board of trustees may cause the amount of any charges, and  
33 interest and penalties on the charges, for road district service rendered or made available  
34 to any land within and part of the district, which are due and unpaid on the first day of

1       October in each year to be certified by the clerk of the district to the county auditor in the  
 2       manner provided in § 10-12-7 together with any taxes levied by the district for corporate  
 3       purposes. All amounts so certified ~~shall~~ must be inserted by the county auditor upon the  
 4       tax list of the current year and are payable and delinquent at the same time and ~~shall~~  
 5       must incur penalty and interest and ~~shall~~ must be collected by the same procedure as real  
 6       estate taxes on the same property. In the event of a tax sale or the issuance of a tax  
 7       deed, the provisions of §§ 9-43-112 and 9-43-113 apply to all amounts so certified and  
 8       then delinquent, in the same manner as delinquent installments of special assessments.  
 9       Five percent of the eligible voters of the district may petition the board of trustees for  
 10       referendum of any special assessment or bond issue. A majority of the eligible voters of  
 11       the district who own the lots, tracts, or parcels of land subject to a special assessment or  
 12       bond issue by the road district is required for approval of the special assessment or bond  
 13       issue. For purposes of a referendum, if more than one person holds an interest in a lot,  
 14       tract, or parcel of land subject to a special assessment or bond issue, the vote for the lot,  
 15       tract, or parcel of land ~~shall~~ must be exercised as the owners may among themselves  
 16       determine and in no event may more than one vote be cast with respect to any one lot,  
 17       tract, or parcel of land in any referendum. The referendum ~~shall~~ must be governed, to the  
 18       extent applicable, by chapter 9-20. The referendum petition ~~shall~~ must be filed with the  
 19       clerk of the district within twenty days after the notice of the levy of the special assessment  
 20       or bond issue has been given the landowner.

21               The board of trustees may not levy any tax on real property, pursuant to this  
 22       section, except to pay the principal and interest payments on indebtedness of the district.

23       **Section 19. That § 34-11A-20 be AMENDED:**

24               **34-11A-20.** ~~No~~ Except to pay the principal and interest on indebtedness of the  
 25       district, no tax in excess of ~~sixty~~ zero cents per thousand dollars of taxable valuation upon  
 26       the property within an ambulance district may be levied ~~for such~~ by the district pursuant  
 27       to the provisions of this chapter. The amount of money received from the tax levy on all  
 28       property within the district plus the amount of money received from the imposition of any  
 29       special assessment within the district may not exceed the amount which would be raised  
 30       by a general tax levy of sixty cents per thousand dollars upon all property within an  
 31       ambulance district.

32               In no case may the amount of tax levy exceed the amount of funds required to  
 33       defray the expenses of the district for a period of one year as embraced in the annual

1 estimate of expenses including the amount of principal and interest upon the indebtedness  
2 of the district for the ensuing year.

3 ~~However, no~~ No district organized pursuant to this chapter is subject to any general  
4 county levy for ambulance service.

5 **Section 20. That § 31-12-27 be AMENDED:**

6 **31-12-27.** Each board of county commissioners may levy annually a tax, not  
7 exceeding zero dollars per thousand dollars of taxable valuation, upon the taxable  
8 property within the county not included in any municipality, organized civil township,  
9 improvement district organized pursuant to chapter 7-25A, or county road district  
10 organized pursuant to chapter 31-12A, to carry out the provisions of § 31-12-26. If a  
11 county levies a tax, the tax ~~shall~~ must be certified, become payable and delinquent, and,  
12 if not paid, ~~shall~~ draw interest and penalty as other county taxes. The tax ~~shall~~ must be  
13 used for ~~such~~ purposes provided in this section.

14 **Section 21. That § 34-31-3 be AMENDED:**

15 **34-31-3.** For the purpose of carrying out the provisions of §§ 34-31-1 and 34-31-  
16 2, the board of county commissioners may levy a tax not to exceed ~~sixty zero~~ zero cents per  
17 thousand dollars of taxable valuation in the county outside the limits of any municipality  
18 ~~which that~~ which provides fire protection service. ~~However, the~~ The governing body of any  
19 municipality may by ordinance petition the board of county commissioners to include the  
20 taxable valuation within the limits of the municipality under the aforementioned levy for  
21 county fire protection service. The inclusion of the taxable valuation within the limits of  
22 the municipality under the levy for county fire protection service ~~shall be~~ is in addition to  
23 the municipal levy for fire protection as provided in chapter 9-33. The proceeds of ~~such~~  
24 the tax shall must be used only for the purposes of §§ 34-31-1 and 34-31-2 in the county  
25 in which the tax is levied and unexpended balances at the end of the fiscal year may not  
26 revert to the general fund but ~~shall~~ must be permitted to accumulate and ~~shall~~ must be  
27 available for carrying out the purposes of §§ 34-31-1 and 34-31-2. The levy authorized  
28 by this section is in addition to the levy authorized in § 10-12-21.

29 **Section 22. That § 34-31A-21 be AMENDED:**

30 **34-31A-21.** The president and secretary shall certify the estimate provided by  
31 § 34-31A-20 to the proper county auditor or county auditors, on or before October first of

1       each year. ~~The~~ Except to pay the principal and interest for any indebtedness of the district,  
 2       the auditor shall levy a tax not to exceed ~~one dollar~~ zero dollars per thousand dollars of  
 3       taxable valuation upon the taxable property within the district for the maintenance of the  
 4       fire protection district for the fiscal year as provided by law.

5       **Section 23. That § 34-31A-22 be AMENDED:**

6               **34-31A-22.** The rate of tax for functions authorized by this chapter may not  
 7       exceed ~~sixty~~ zero cents per thousand dollars of taxable valuation in the rural fire district  
 8       for the purchase of rural fire-fighting equipment in rural fire districts or for the purpose of  
 9       assisting and contributing to the purchase and upkeep of fire-fighting equipment in  
 10       adjoining first or second class municipalities or villages.

11       **Section 24. That § 46A-3E-1 be AMENDED:**

12               **46A-3E-1.** ~~A~~ Except to pay the principal and interest for any indebtedness of the  
 13       district, a water development district board of directors may levy taxes, not to exceed  
 14       ~~thirty~~ zero cents per thousand dollars of taxable valuation in the district, for the purposes  
 15       of chapters 46A-1, 46A-2, and 46A-3A to 46A-3E, inclusive. If an area is included in more  
 16       than one district, the tax levy payable to each of the water development districts is  
 17       determined by multiplying the greater of the overlapping water development districts'  
 18       levies by each water development district's taxing fraction. Each district's taxing fraction  
 19       is determined by dividing that district's proposed tax levy for the overlapped area by the  
 20       sum of all water development districts' levies for the overlapped area.

21       **Section 25. That § 50-6A-24 be AMENDED:**

22               **50-6A-24.** In counties or municipalities supporting airport authorities, a levy in  
 23       addition to all other levies permitted by law, not to exceed ~~two dollars and forty cents~~ zero  
 24       dollars per thousand dollars of taxable valuation of property in such county or municipality,  
 25       may be made for such purposes, but such county levy may not apply to any municipality  
 26       levying hereunder.

27       **Section 26. That § 13-13-71 be REPEALED.**

28               ~~If local effort increases on a statewide aggregate basis by a greater percentage~~  
 29       ~~than local need on a statewide aggregate basis from any one year to the next, for the~~  
 30       ~~following year each of the levies specified in subdivision 13-13-10.1(13) shall be reduced~~

1       ~~proportionally so that the percentage increase in local effort on a statewide aggregate~~  
2       ~~basis equals the percentage increase in need on a statewide aggregate basis.~~

3       **Section 27. That § 13-37-16.2 be REPEALED.**

4               ~~If local effort increases on a statewide aggregate basis by a greater percentage~~  
5       ~~than local need on a statewide aggregate basis from any one year to the next, for the~~  
6       ~~following year, the levy specified in subdivision 13-37-35.1(7) shall be reduced~~  
7       ~~proportionally so that the percentage increase in local effort on a statewide aggregate~~  
8       ~~basis equals the percentage increase in need on a statewide aggregate basis.~~

9       **Section 28. That § 13-37-16.3 be REPEALED.**

10               ~~Any adjustments in the levy specified in subdivision 13-37-35.1(7) made pursuant~~  
11       ~~to § 13-37-16.2 shall be based on maintaining the relationship between statewide local~~  
12       ~~effort as a percentage of statewide local need in the fiscal year succeeding the fiscal year~~  
13       ~~in which the adjustment is made. However, for fiscal year 2014, and each year thereafter,~~  
14       ~~if the levy specified in subdivision 13-37-35.1(7) is not adjusted to maintain this~~  
15       ~~relationship, the funding allocation for each disability level as defined in § 13-37-35.1 shall~~  
16       ~~be reduced proportionally to maintain the relationship between statewide local effort as a~~  
17       ~~percentage of statewide local need.~~