

## 2026 South Dakota Legislature

**Senate Bill 183****AMENDMENT 183A  
FOR THE INTRODUCED BILL**

1 **An Act to modify requirements for public notice of a hearing prior to a vote to impose**  
2 **an excess tax levy.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-12:**

5 At least twenty-one days prior to a vote by the board of a school district to impose  
6 an excess tax levy pursuant to § 10-12-43 or 10-12-43.1, the board shall publish, ~~on the~~  
7 ~~district's website or in a newspaper of general circulation within the district in the legal~~  
8 ~~newspaper designated pursuant to § 13-8-10 and on the district's website,~~ notice of its  
9 intent to vote on the imposition of an excess tax levy, and shall mail or electronically  
10 transmit the notice to all property owners in the district. The notice must include:

- 11 (1) The maximum amount under consideration in excess of the limitations applicable  
12 to the school district;  
13 (2) The amount allowed to be imposed without an excess tax levy;  
14 (3) The date, time, and location of the public hearing at which the board will vote to  
15 impose an excess tax levy;  
16 (4) The estimated increase in property taxes, in the district per one hundred thousand  
17 dollars of taxable value, as a result of the excess tax levy; and  
18 (5) The intended use of moneys collected from the excess tax levy being considered.

19 The board of the school district shall, at the public hearing, provide taxpayers with  
20 an opportunity to comment on the excess tax levy.

21 **Section 2. That a NEW SECTION be added to chapter 10-13:**

22 At least twenty-one days prior to a vote to impose an excess tax levy pursuant to  
23 § 10-13-36, the governing body of a taxing district shall publish, ~~on the district's website~~  
24 ~~or in a newspaper of general circulation within the district in the legal newspaper~~  
25 ~~designated pursuant to § 13-8-10 and on the district's website,~~ notice of its intent to vote

1 on the imposition of an excess tax levy, and shall mail or electronically transmit the notice  
2 to all property owners in the district. The notice must include:

3 (1) The maximum amount under consideration in excess of the limitations  
4 applicable to the taxing district;

5 (2) The amount allowed to be imposed without an excess tax levy;

6 (3) The date, time, and location of the public hearing at which the governing body will  
7 vote to impose an excess tax levy;

8 (4) The estimated increase in property taxes in the district, per one hundred thousand  
9 dollars of taxable value, as a result of the excess tax levy; and

10 (5) The intended use of moneys collected from the excess tax levy being considered.

11 The governing body of the district shall, at the public hearing, provide taxpayers  
12 with an opportunity to comment on the excess tax levy.