

2026 South Dakota Legislature

Senate Bill 183**AMENDMENT 183C
FOR THE SENATE TAXATION ENGROSSED 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, in the
7 legal newspaper designated pursuant to § 13-8-10 and on the district's website, notice of
8 its intent to vote on the imposition of an excess tax levy, ~~and.~~

9 The county director of equalization shall mail or electronically transmit the notice
10 to all property owners in the district within the county's boundaries, and the school district
11 shall reimburse the county for printing and mailing costs incurred by the county pursuant
12 to this section.

13 The notice must include:

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

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

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

1 At least twenty-one days prior to a vote to impose an excess tax levy pursuant to
2 § 10-13-36, the governing body of a taxing district shall publish, in the legal newspaper
3 designated pursuant to § 13-8-10 and on the district's website, notice of its intent to vote
4 on the imposition of an excess tax levy,~~and.~~

5 For excess tax levies imposed by a district other than a county, the county director
6 of equalization shall mail or electronically transmit the notice to all property owners in the
7 district within the county's boundaries, and the district shall reimburse the county for
8 printing and mailing costs incurred by the county pursuant to this section.

9 For excess tax levies imposed by a county, the county director of equalization shall
10 mail or electronically transmit the notice to all property owners in the county.

11 The notice must include:

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

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