

AN ACT

ENTITLED, An Act to revise certain provisions regarding the procedures used to impose an additional or excess tax levy for property tax purposes.

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

Section 1. That § 10-12-43 be amended to read as follows:

10-12-43. The governing body of the school district may raise additional revenues for general fund purposes only, from property tax through the imposition of an excess tax levy. The governing body of a school district may impose the excess tax levy with an affirmative two-thirds vote of the governing body on or before July fifteenth of the year prior to the year the taxes are payable. The decision of the governing body to originally impose or subsequently increase an excess tax levy shall be published within ten days of the decision. The decision may be referred upon a petition signed by at least five percent of the registered voters in the school district and filed with the governing body within twenty days of the publication of the decision. The referendum election shall be held on or before October first of the year prior to the time the taxes are payable.

Section 2. That § 10-12-44 be amended to read as follows:

10-12-44. The county auditor in each school district shall raise additional revenue, for the general fund and special education funds, from property taxes to compensate for tax abatement, tax increment financing district, or discretionary formula as follows:

- (1) For tax incremental districts created pursuant to chapter 11-9 and formed after December 31, 1994, the county auditor shall levy an additional tax levy for an amount not to exceed an amount equal to the sum of the levies in §§ 10-12-42 and 13-37-16 times the tax increment valuation as defined in § 11-9-1;
- (2) For property subject to § 10-6-35.2, 10-6-35.12, 10-6-35.24, 10-6-35.25, 10-6-54, 10-6-55, or 10-6-67 the county auditor shall levy an additional tax levy for an amount

not to exceed the amount of taxes that were not collected due to the reduction in valuation based on the maximum levies pursuant to §§ 10-12-42 and 13-37-16;

- (3) For abated taxes the county auditor shall levy an additional tax levy for an amount not to exceed the amount of the school district's portion of the taxes that were abated pursuant to chapter 10-18 during the previous tax year.

The levies in this section are not subject to the referendum provision of § 10-12-43 and these levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies pursuant to § 10-12-42.

Section 3. That § 10-13-36 be amended to read as follows:

10-13-36. The governing body of a taxing district may exceed the limit pursuant to § 10-13-35 through the imposition of an excess tax levy. The governing body of a taxing district may impose an excess tax levy with an affirmative two-thirds vote of the governing body on or before July fifteenth of the year prior to the year the taxes are payable. The decision of the governing body to originally impose or subsequently increase an excess tax levy shall be published within ten days of the decision. The decision may be referred upon a petition signed by at least five percent of the registered voters in the taxing district and filed with the respective governing body within twenty days of the publication of the decision. The referendum election shall be held on or before October first preceding the year the taxes are payable. The taxing districts may not exceed the levy limits provided in chapter 10-12 except for the provisions in § 10-12-36.

Section 4. That § 10-13-42 be repealed.

Section 5. That § 10-21-1.1 be amended to read as follows:

10-21-1.1. Each county treasurer shall send a written tax bill to each taxpayer against whom a property tax has been assessed. Property tax bills sent to taxpayers may reflect the breakdown of the tax by tax levies. The property tax bill shall also separately state the amount of any taxes

due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-36 or § 10-12-43. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet shall contain an example of the computation of the total tax for an individual. The secretary of revenue shall prescribe a uniform form which shall be used by the county treasurer for notification of taxpayers as required by this section.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1032

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1032
File No. _____
Chapter No. _____

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Received at this Executive Office this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 19__

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State