

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

400A0253

HOUSE BILL NO. 1032

Introduced by: The Committee on Taxation at the request of the Department of Revenue

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

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

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

5 10-12-43. The governing body of the school district may raise additional revenues for general
6 fund purposes only, from property tax through the imposition of an excess tax levy. The
7 governing body of a school district may impose the excess tax levy with an affirmative two-thirds
8 vote of the governing body on or before ~~August first~~ July fifteenth of the year prior to the year
9 the taxes are payable. The decision of the governing body to originally impose or subsequently
10 increase an excess tax levy shall be published ~~by August tenth and the~~ within ten days of the
11 decision. ~~The~~ decision may be referred upon a petition signed by at least five percent of the
12 registered voters in the school district and filed with the governing body within twenty days of
13 the publication of the decision. The referendum election shall be held on or before ~~the second~~
14 ~~Tuesday in September~~ October first of the year prior to the time the taxes are payable.

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

1 10-12-44. The county auditor in each school district shall raise additional revenue, for the
2 general fund and special education funds, from property taxes to compensate for ~~loss in revenue~~
3 ~~due to~~ tax abatement, tax increment financing district, or discretionary formula as follows:

4 (1) For tax incremental districts created pursuant to chapter 11-9 and formed after
5 December 31, 1994, the county auditor shall levy an additional tax levy for an amount
6 not to exceed an amount equal to the sum of the levies in §§ 10-12-42 and 13-37-16
7 times the tax increment valuation as defined in § 11-9-1;

8 (2) For property subject to § 10-6-35.2, 10-6-35.12, 10-6-35.24, 10-6-35.25, 10-6-54,
9 10-6-55, or 10-6-67 the county auditor shall levy an additional tax levy for an amount
10 not to exceed the amount of taxes that were not collected due to the reduction in
11 valuation based on the maximum levies pursuant to §§ 10-12-42 and 13-37-16;

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

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

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

19 10-13-36. The governing body of a taxing district may exceed the limit pursuant to §
20 10-13-35 through the imposition of an excess tax levy. The governing body of a taxing district
21 may impose an excess tax levy with an affirmative two-thirds vote of the governing body on or
22 before ~~August first~~ July fifteenth of the year prior to the year the taxes are payable. The decision
23 of the governing body to originally impose or subsequently increase an excess tax levy shall be
24 published by ~~August tenth and the~~ within ten days of the decision. The decision may be referred
25 upon a petition signed by at least five percent of the registered voters in the taxing district and

1 filed with the respective governing body within twenty days of the publication of the decision.
2 The referendum election shall be held on or before ~~the second Tuesday in September~~ October
3 first preceding the year the taxes are payable. The taxing districts may not exceed the levy limits
4 provided in chapter 10-12 except for the provisions in § 10-12-36.

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

6 ~~—10-13-42. The property tax bill sent to each taxpayer pursuant to § 10-21-1.1 shall reflect~~
7 ~~any credit received pursuant to this chapter. The property tax bill shall also separately state the~~
8 ~~amount of any taxes due as a result of a local decision to exceed the tax increase limits set forth~~
9 ~~in § 10-13-36 or § 10-13-43. The property tax bill shall also separately list each tax levy imposed~~
10 ~~by a taxing district.~~

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

12 10-21-1.1. Each county treasurer shall send a written tax bill to each taxpayer against whom
13 a property tax has been assessed. Property tax bills sent to taxpayers may reflect the breakdown
14 of the tax by tax levies. The property tax bill shall also separately state the amount of any taxes
15 due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-36 or
16 § 10-12-43. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy
17 breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet
18 shall contain an example of the computation of the total tax for an individual. The secretary of
19 revenue shall prescribe a uniform form which shall be used by the county treasurer for
20 notification of taxpayers as required by this section.